

UNITED PROVINCES EXCISE DEPARTMENT

SUPPLEMENT

TO THE

EXCISE MANUAL

(Vols. ~~IX~~ and II)

Corrected to 1st July, 1922



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PREFATORY NOTE.

THE issue of the supplement to the United Provinces Excise Manual, Volumes I and II, is necessitated by the introduction, with effect from the 1st April, 1922, of wide changes in the system of excise administration following the recommendations made by the United Provinces Excise Committee of 1921. Consequent on the changes certain of the rules of the Manual become obsolete; others require amendment; and, in certain cases, it has been necessary to draft new rules. The issue of a large number of correction slips, to a Manual already overcrowded with them owing to changes introduced since its issue in 1914, would render the Manual unwieldy and inconvenient of reference. The object of the supplement is to avoid this. It contains not only the amendments of, and additions to, the rules resulting from recent changes, but also all those previously made. The rules affected are arranged in chronological order in the supplement, so that if it is used with the two main volumes reference should be easy and convenient. As experience is gained of the new system further amendments of rules will no doubt be found necessary. For these, correction slips will be issued from time to time, and the blank pages in the supplement are intended to be utilised for pasting each slip according to the number of the rule affected by it, opposite to the nearest number in the supplement, so as to retain the chronological order as far as possible. It is hoped that the supplement will be found useful to all officers. It is intended to publish a new Manual as soon as the new systems of administration attain a sufficient degree of stability.

T. GIBB,

Excise Commissioner, United Provinces.

Volume I—EXCISE MANUAL.

A—LAWS.

Page.	Section.	Amendment or addition.	
2	3	<p><i>For clause (9) substitute the following:—</i> “(9) ‘Denatured’ means rendered unfit for human consumption in such manner as may be prescribed by the Local Government by notification in its behalf.</p> <p>When it is proved that any spirit contains any quantity of any substance prescribed by the Local Government for the purpose of denaturation the court may presume that such spirit is or contains or has been derived from denatured spirit.”</p> <p><i>For clause (12) substitute the following:—</i> “Intoxicating drug” includes “(a) cocaine, (b) ganja, bhang, charas, and every preparation and admixture of the same, and every intoxicating drink or substance prepared from any part of the hemp plant (<i>cannabis sativa</i>), from grain or from other material and not included in the term “liquor,” but does not include opium or anything included within the meaning of that word as defined in the Opium Act, 1878;”</p> <p>“(c) any other substance which the Local Government may specify by notification, together with every preparation and admixture of the same.”</p>	Act I of 1915.
3	...	<p>In clause (22) insert the word “room” after the word “shop”</p> <p>Add the following clause after clause (22):— (23) “Cocaine includes coca leaves, any alkaloid or substance prepared from the coca plant and any preparation or admixture of any of the above.”</p>	Act IV of 1919. Act III of 1913.
3	5	<p>In line 3 insert the word, brackets and letter “and (b)” after the word, figures, brackets and letter “section 3 (12)(a).”</p>	Act III of 1913.
15	48	<p><i>For the expression “other excise officer” substitute the expression “officer of the Excise department.”</i></p>	Act I of 1915.

Section.	Amendment or addition.	
49	<p>In sub-section (1) for the opening words ending with the word "investigate" <i>substitute</i> the following:—</p> <p>"A police officer not below the rank of an officer in charge of a police station and an officer of the Excise department not below such rank as the Local Government may prescribe may investigate."</p> <p>In sub-section (2) for the words "every officer so empowered may within such limits" <i>substitute</i> the words "any such officer may."</p>	Act I of 1915.
51	<p>In line 3 insert the word and figures "section 60A" after the word and figures "section 60."</p>	Act IV of 1919.
53	<p>In sub-section (1) for the opening words and figures ending with the words and figures "or section 65" <i>substitute</i> the following:—</p> <p>"Whenever a Collector or an officer of the Excise department not below such rank as the Local Government may prescribe or a police officer not below the rank of an officer in charge of a police station has reason to believe that an offence punishable under section 60, section 61, section 62, section 63, or section 65"</p> <p>In the proviso to sub-section (1) for the words "an excise officer" <i>substitute</i> the words "any officer."</p> <p>In sub-section (2) for the words "Every Collector or other excise officer" <i>substitute</i> the words "The Collector or other officer."</p>	Act I of 1915.
54	<p>In the first line of the proviso insert the word and figures "section 60A" after the word and figures "section 60."</p>	Act IV of 1919.
55	<p>In lines 3 and 5 for the expression "excise officer" <i>substitute</i> the expression "officer of the Excise department."</p>	Act I of 1915
56	<p>In line 5 for the expression "excise officer" <i>substitute</i> the expression "officer of the Excise department."</p>	Act I of 1915.
60	<p><i>Substitute</i> the following for the last portion of the section beginning with the words "shall be punished" and ending with the words "or with death":—</p>	Act III of 1915

Page.	Section.	Amendment or addition.
18	...	<p>"shall be punished, if the offence is committed in respect of cocaine, with imprisonment which may extend to one year, or with fine which may extend to two thousand rupees or with both, and in any other case with imprisonment which may extend to three months, or with fine which may extend to one thousand rupees, or with both."</p> <p><i>Insert the following as now sections 60A and 60B:—</i></p> <p>"60A. Any owner, occupier or person having the use of any place who uses such place for the commission or for abetting the commission of an offence under this Act in respect of cocaine, or knowing or having reason to believe that such place is being used for the aforesaid purpose permits it to be so used, shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to Rs. 2000, or with both.</p> <p>60B. (1) Whenever any person is convicted of any offence under this Act in respect of cocaine before a High Court, a court of session or the court of a district magistrate, a sub-divisional magistrate, or a magistrate of the first class, and such court is of opinion that it is necessary to require such person to execute a bond for abstaining from offences under this Act in respect of cocaine, such court may, at the time of passing sentence on such person, order him to execute a bond for a sum which having regard to his means shall not be excessive, with or without sureties, for abstaining from such offences during such period, not exceeding three years, as it thinks fit to fix.</p> <p>(2) If the conviction is set aside on appeal or otherwise, the bond so executed shall become void.</p> <p>(3) An order under this section may also be made by an appellate court when disposing of an appeal or by the High Court when exercising its powers of revision.</p> <p>(4) The proceedings subsequent to the making of any order under this section shall be regulated as nearly as may be by the provisions of sections 120, 122, 123, 124, 125 and 126 of the Code of Criminal Procedure, 1908, as if such order had been made under section 106 of the said Code, and the</p>

Act IV of 1913.

Section.	. Amendment or addition.	
	provisions of sections 513, 514 and 515 of the said Code shall apply where a bond is executed or required to be executed under this section."	
62	<p><i>For this section substitute the following:—</i></p> <p>"Whoever renders or attempts to render fit for human consumption any spirit (whether manufactured in British India or not) which has been denatured, or has in his possession any denatured spirit which has been rendered fit for human consumption or in respect of which any attempt has been made to render it so fit shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both."</p>	Act I of 1915.
69	<p>In the second line <i>insert</i> the word and figures "section 60A" <i>after</i> the word and figures "section 60."</p>	Act IV of 1913
76(1)(a)	<p><i>Insert</i> the word and figures "section 60A" <i>after</i> the word and figures "section 60."</p>	Act IV of 1919
Schedule	<p>Below the "schedule" <i>insert</i> the following:—</p> <p>"Section 5 of the United Provinces Excise Act I of 1915.</p> <p>So far as may be necessary to validate anything hitherto done, the United Provinces Excise Act, 1910, as amended by this Act, shall be deemed to have been in force from the date of the commencement of that Act."</p> <p>Retrospective effect of the Act, for the purpose of validating things done</p>	

B.—RULES.

Page.	Rule no.	Amendment or addition.				
25	2	<p><i>Substitute the following for the last sentence:—</i></p> <p>"While it is necessary to emphasise that considerations of revenue are to be in subordination to the promotion of temperance, every endeavour should, nevertheless, be made to ensure to the State as large a share as possible of the profits accruing from the sale of excisable articles by methods which admit of the most efficient supervision and control."</p>				
26	3	<p><i>Substitute "Indian" for "native" in the last sentence.</i></p>				
26	4	<p><i>Omit the sentence beginning with the words "In addition to cocaine" and ending with the words "preparations and admixtures of any of the above."</i></p> <p><i>To the marginal references add "notification no. 253/XIII—159, dated the 8th May, 1914, notification no. 49/XIII—76, dated the 20th January, 1916, and notification no. 1188/XIII—42B, dated the 4th October, 1918."</i></p> <p><i>Substitute the following for the note to this rule:—</i></p> <p>"Note.—All preparations containing an intoxicating drug other than cocaine which the Collector, Customs, Bombay, has already passed, or may subsequently pass, as containing a proportion of such drug so small as to be negligible, or as being for other purposes incapable of being used as an intoxicant, and such medicinal preparations containing cocaine as the Government of India has already specified or may subsequently specify as fit for exemption, have been exempted under section 16 from the provisions of the Excise Act and of the rules made under it: provided that (1) the exemption shall not apply to the imports of these preparations by sea through the post, (2) every preparation shall be labelled with the manufacturer's name, and (3) the exemption allowed by this note shall not extend to preparations manufactured by any maker or firm whose produce may be declared by the Local Government to be excluded from the scope of this note.</p> <p>A list of such exempted preparations is contained in appendix D."</p>				
26	5	<p><i>Substitute the following for rule 5:—</i></p> <p>"5. The following quantities of the several excisable articles are declared, with respect to the whole of the United Provinces, to be the limit of sale by retail:—</p> <table border="0"> <tr> <td>Foreign liquor ..</td><td>Two imperial gallons or twelve reputed quart bottles.</td></tr> <tr> <td>Country spirit ..</td><td>One seer of 85° U. P. or its equivalent in spirit of other strengths.</td></tr> </table>	Foreign liquor ..	Two imperial gallons or twelve reputed quart bottles.	Country spirit ..	One seer of 85° U. P. or its equivalent in spirit of other strengths.
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Cf. B. O. no. 250/V.E.—953B, dated the 20th December, 1917.

Cf. B. O. no. 274/V.E.—405B, dated the 29th August, 1916.

Cf. Notification no. 17/XIII—25, dated the 19th May, 1921, and 265/XIII—48, dated the 6th September, 1921.

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Cf. Notification no. 17/XIII—25, dated the 19th May, 1921, and 265/XIII—48, dated the 6th September, 1921.

Page.	Rule no.	Amendment or addition.
		<p>Country fermented liquor .. Four seers. <i>Bhang</i> or any preparation or admixture thereof .. One quarter seer or 20 tolas. <i>Ganja, charas</i> or any preparation or admixture thereof .. Five tolas.</p> <p><i>Exception.</i>—In tracts where the farming and outstill systems are in force, the limit of sale by retail of country spirit is fixed at one gallon or six reputed quart bottles."</p>
26	7	<p>In the 2nd line of the paragraph following clause "(4) to intoxicating drugs" insert the word "non-contract" between "into" and "warehouses"; and add the following at the end of the paragraph "in districts not under the contract supply system."</p> <p>At the end of the rule add the following paragraph:— "Fixed duties by weight are levied upon <i>ganja, charas</i> and <i>bharg</i> stored under bond in contract warehouses in districts where the contract supply system is in force. The duties are collected before the drugs are issued from the warehouses."</p>
27	8	<p>After clause "(2) Fixed" add the following clauses:— "(3) Levied in the form of a graduated surcharge on the quantity issued for sale in the preceding month according to a prescribed scale. (4) Levied in the form of a uniform surcharge paid along with the fixed duties."</p>
27 & 28	9	<p>Under "A.—Liquor (2) country spirit" cancel the clause "(a) Licence fees..... supply system)" and renumber the clauses (b) and (c) as (a) and (b). After "(3) <i>tari</i> (including <i>darbahra</i>)" add "in areas under the farming and shop to shop systems"</p>
28	10	<p>Under "A.—Liquor (2) country spirit" cancel clauses (a) and (b) and remove "(c)" from the beginning of the remaining clause.</p>
28	10	<p>Add the following as new rules:— "10A. In the following cases shop licence fees are levied monthly in Graduated surcharge arrears, in accordance with a licence fees. prescribed scale, on the quantities issued to each shop:—</p>



Page.	Rule no.	Amendment or addition.	
		<p style="text-align: center;"><i>Liquor and intoxicating drugs.</i></p> <p>Licences for retail vend at particular shops in districts under the contract supply system.</p> <p>10B. The uniform surcharge fee method is applied to the following case:—</p> <p style="text-align: center;"><i>Liquor.</i></p> <p>Licences for manufacture and vend of <i>tari</i> (including <i>darbakra</i>) at particular shops in areas under the tree-tax system."</p>	<p><i>Cf. Notification no. 262/XIII—48, dated the 6th September, 1922.</i></p>
29	12	<p>Substitute the following for this rule:—</p> <p>"12. In addition to the Excise Commissioner the following classes of officers of the Excise department of the Excise department have been appointed:—</p> <ol style="list-style-type: none"> (1) Deputy Excise Commissioner. (2) Assistant Excise Commissioners. (3) Excise inspectors. (4) Excise clerks. (5) Excise peons. <p>These officers exercise authority within the areas to which they are severally appointed."</p>	<p><i>Cf. Notification no. 578/XIII—85, dated the 15th July, 1910, as amended by notification no. 699/XIII—140, dated the 11th October, 1913, and notification no. 779/XIII—193, dated the 8th September, 1920.</i></p>
29	13	<p>Cancel the rule and substitute the following:—</p> <p>"13. In all districts, except Almora and Garhwal, an excise staff, proportionate to local requirements, is appointed for the effective working of excise arrangements. This staff is subordinate to the Collector, but the Assistant Excise Commissioner is responsible for the direction and supervision of its work, which direction and supervision shall be subject to the provisions of rule 29A."</p>	<p><i>Cf. G. O. no. 806/XIII—213, dated the 1st December, 1916.</i></p>
29	14	<p>Cancel the rule and substitute the following:—</p> <p>"14. The following officers are invested with powers under the sections hereinafter severally specified:—</p> <p>Powers of officers.</p> <ol style="list-style-type: none"> (1) <i>Under section 48 of the Excise Act.</i>—The Excise Commissioner, the Deputy Excise Commissioner, Assistant Excise Commissioners, all Collectors, Assistant Collectors and Deputy Collectors, tahsildars and naib-tahsildars, excise inspectors and police officers, not below the rank of an officer in charge of a police station, 	<p><i>Cf. Notification no. 578/XIII—85, dated the 18th July, 1910, as amended by notification no. 801/XIII—140, dated the 11th October, 1913, notification no. 475/XIII—30, dated the 6th June, 1917, and notification no. 777/XIII—193, dated the 8th September, 1920.</i></p>

Page.	Rule no.	Amendment or addition.
		<p>(2) <i>Under section 50 of the Excise Act.</i>—All officers of the Excise, Salt, Opium or Land Revenue departments, and all police officers including the provincial chaukidari force, town, village and road chaukidars, in respect of offences punishable under section 60 (a), (g), or (j).</p> <p>All officers of the Excise, Salt, Opium or Land Revenue departments in receipt of a salary of over 20 rupees a month, all police officers in charge of stations, and police officers of or above the rank of sub-inspector, in respect of offences punishable under section 60 (b), (c), (d), (f) or (i), or under section 62 or 63. All officers of the Excise department of and above the rank of excise inspector in respect of offences punishable under section 65.</p> <p>(3) <i>Under section 74 of the Excise Act.</i>—Collectors, Assistant and Deputy Collectors appointed as officers in charge of excise, Deputy Excise Commissioner and Assistant Excise Commissioners are empowered to accept composition in lieu of the cancellation or suspension of a licence, permit or pass under clause (a) or clause (b) of subsection (1) of section 34, or to compound an offence punishable under section 64 or section 68, or to release property seized as liable to confiscation under the Act on payment of the value thereof.</p> <p>NOTE.—Excise inspectors or sub-inspectors in the provinces</p>
30	15	<p>In the beginning of the 2nd sentence add "Deputy Excise Commissioner and"</p> <p>In the beginning of the 3rd and 4th sentences add "Deputy Excise Commissioner,"</p> <p>To the marginal reference add "and notification no. 781/XIII—193, dated the 8th September, 1920."</p> <p>Insert the following note under this rule:—</p>

Cf. Notification no. 690/XIII—85, dated the 18th July, 1910.

Notification no. 783/XIII—193, dated the 8th September, 1920.

Cf. Notification no. 630/XIII—80, dated the 23rd August, 1915.

Cf. Notification no. 630/XIII—80, dated the 23rd August, 1915.

Page.	Rule no.	Amendment or addition.	
30	16	<p>Add the following clause under (A) of this rule:—</p> <p>"(9) under section 20 (4) of the Act to exclude from the operation of the first proviso to rule 693 any person belonging to the class described in clause (2) thereof who in its opinion has abused the privilege conferred thereby."</p>	<p>Cf. Notification no. 24/XIII-49, dated the 9th January, 1914.</p>
31	18 ^a	<p>In clause (6) for "Raja Sardar Bahadur Singh" substitute "Raja Bijai Bahadur Singh Bahadur" for "Raja Ram Singh" substitute "Raja Chit-ur Singh" and for Ran Sheo Darsan Singh" substitute "Rao Udair Singh."</p>	<p>Cf. B. O. no. 571/ V.E.—3330, dated the 13th September, 1922.</p>
32	20	<p>For the penultimate sentence beginning with the words "He may delegate" and ending with the words "excise administration" substitute the following:—</p> <p>"He may delegate to an Assistant Collector of not less than five years' standing the subordinated charge of the district excise administration; provided that the Excise Commissioner may sanction such delegation by the Collector to an Assistant Collector of less than five years' standing."</p>	<p>Cf. G. O. no. 809/ XIII-218, dated the 1st December, 1916.</p>
32	21	<p>Substitute the following for this rule:—</p> <p>"21. An annual conference will be held in each district in the month of March or April, which will be attended by the district officer, the Superintendent of Police, the officer in charge of excise, the Assistant Excise Commissioner, the police and excise inspectors of the district, and such other officers as the district officer may invite. At these conferences questions relating to excise policy and administration will be discussed, and concerted action, when necessary, arranged between the excise staff and the police. A copy of the proceedings will be forwarded to the Excise Commissioner through the Divisional Commissioner."</p>	<p>Cf. G. O. no. 585/ XIII-32, dated the 30th June, 1917.</p>
33	23	<p>Delete the last sentence of this rule.</p>	
33	"	<p>Under B—Duties of special excise staff add the following:—</p> <p>"I.—Deputy Excise Commissioner.</p> <p>27A. The Deputy Excise Commissioner advises the Excise Commissioner on all points connected with the administration of the department.</p> <p>Duties of Deputy Excise Commissioner. He has the fullest powers of inspection of the staff generally, from Assistant Commissioner downwards, and he has in particular the charge of</p>	<p>Cf. O. O. no. 855/ XIII-193, dated the 4th October, 1922</p>

Page.	Rule no.	Amendment or addition.
		distilleries and bonded warehouses. The Deputy Excise Commissioner may be placed in direct charge of any department of the excise administration in the provinces, or of the excise work in any specified local area within the provinces subject to the general control of the Excise Commissioner and any conditions that the latter may consider it advisable to impose."
		For "I.—Assistant Commissioners" substitute "II.—Assistant Commissioners," page 33. For "II.—Excise Inspectors" substitute "III.—Excise Inspectors," page 3. For "III.—Excise Moharrirs" substitute "IV.—Excise clerks," page 37.
33	28	Open this rule with the following :— "Subject to the provisions of rule 29A."
34	29	Substitute the following for this rule :— "Assistant Commissioners will submit at the end of each month to the Commissioner a report of the work done during the past month by each inspector and by themselves, together with a statement showing their movements. Matters requiring orders will be separately reported."
34	29A	Add the following as a new rule 29A :— "29A. The Collector shall be consulted by the Control of the Collector. Assistant Commissioner on all important points and shall be kept informed by that officer of the general progress of administration. He is authorised, subject to the control of the Excise Commissioner, to give the Assistant Commissioner instructions as to what matters he should look into and report on, especially during his stay in the district, such reports being sent directly to the Collector. The appointment of Assistant Commissioners does not relieve the Collector of responsibility for the excise administration of his district."
34	30	Substitute the following for rule 30 :— "30. Assistant Commissioners are required to be on tour as a general rule not less than 150 days in the year, but the Excise Commissioner is authorised to relax this rule, if necessary, and to issue instructions regarding the distribution of the days spent on tour over different parts of the year."

Cf. G. O. no. XIII-218, dated the 1st December 1916.

Cf. G. O. no. XIII-218, dated the 1st December 1916, and G. O. 516/XII-185, dated the 1st June, 1917.

Cf. G. O. no. 90 XII-213, dated the 1st December 1916.

Cf. G. O. no. XII-358B, dated the 11th December, 1917, and 198/XII-75, dated the 1st December, 1917.

Page.	Rules no.	Amendment or addition.
to 37	31 & 32	<p><i>Substitute the following for those rules:—</i></p> <p>" 31. (1) Subject to the provisions of rules 13 and 29A inspectors will work directly subordinate to under the direct orders of the Assistant Commissioners. Assistant Excise Commissioners. They will also carry out any orders of the Collector of the district and will keep him informed of all matters of importance.</p> <p><i>NOTE:—In districts not included in the charge of an Assistant Excise Commissioner, the inspectors will work under the direct orders of the Collector.</i></p> <p>(2) A definite circle will be allotted by the Excise Circles, headquarters. Commissioner to each inspector and touring for who will not be permitted to leave it without orders, except under special circumstances which must always be explained.</p> <p>For each circle headquarters will be fixed and an inspector is required, as a general rule, to be on tour and away from headquarters for not less than 17½ days in the year. The Assistant Commissioner is authorised to relax this rule, if necessary, specially in the case of inspectors who are in charge of bonded warehouses and to issue instructions regarding the distribution of the days to be spent on tour over different parts of the year. This is one of the matters in which Collectors should be consulted (rule 29A).</p> <p>The Assistant Excise Commissioner should send immediately a copy of any order relaxing the rule to the Excise Commissioner.</p> <p><i>NOTE:—In districts not included in the charge of an Assistant Excise Commissioner, the Collector will issue instructions regarding the distribution of the days to be spent on tour over different parts of the year</i></p> <p>(3) A daily diary in form G.50 must be maintained in duplicate, one copy being sent by post daily to the Assistant Excise Commissioner. This will contain a brief abstract of the work done; details will be entered in the village, shop or vendor registers, or in a separate report submitted to the Assistant Excise Commissioner</p> <p>In the course of village inspection the liabilities of owners and occupiers of land under section 57 of the Act should be impressed upon them; the names of the persons so instructed should be entered in the diary. If any deviation is made from the sanctioned programme the reasons must be given in the diary.</p> <p>Each excise inspector shall also submit reports of the results of enquiries on special or general points</p> <div style="float: right; margin-top: 10px;"> <p><i>Cf. G. O. no. 909/XIII—213, dated the 1st December, 1916.</i></p> <p><i>Cf. G. O. no. 988/XIII—35B, dated the 11th September, 1917, and no. 108/XIII—75, dated the 22nd December, 1921.</i></p> </div>

Pago.	Ralo no.	Amendment or addition.
		<p>(b) The shop register (Form G. 54) in which will be recorded the results of shop inspections. When first opened the names of the vendors, license fees and annual sales for the past 3 years should be entered, and space left for entries during the next 5 years. Enquiries should be made from customers and others as to the observance of the conditions of the license, and any breach thereof should be distinctly specified.</p> <p>Note should be made as to the sources of supply, cost, selling price, strength of liquor, quality of the article sold, correctness of measures, condition of accounts and similar matters.</p> <p>(c) Register of licensed vendors (Form G. 53) This need only be maintained in the case of vendors who engage directly for their licenses and not for farmers' tenants. All notes regarding the work and character of the vendors should be submitted to the Assistant Excise Commissioner for approval before entry in this register.</p> <p>(6) At the end of each month inspectors will submit with the travelling allowance bill a monthly statement of work in Form G.51 to the Assistant Excise Commissioner.</p> <p>(7) The excise inspector on preventive duty is required to inspect minutely the working of all excise arrangements, and inquire into the nature and extent of all suspected evasions of the law. He must bring to the notice of his superior officer any defect which he may discover or improvements which may suggest themselves.</p> <p>(8) The excise inspector is not directly concerned with the collection of the excise revenue, but it is his duty to watch collections and to bring to the notice of the Collector or officer in charge of excise any neglect of orders or accumulation of arrears. For this purpose he is authorised to examine all registers maintained under the rules at tahsil offices. Tahsildars will direct the official in charge of the excise registers to produce them on the application of an excise inspector. He should examine those registers at least twice a year and record in his inspection note the result of his examination.</p>

Page.	Rule no.	Amendment or addition.
		<p>(9) Inspectors are forbidden to stay in the house or at the expense of any excise contractor or licence holder or to place themselves under any obligation to such persons. Those provided with tents are expected to use them except in the rains or in the case of sudden and long journeys.</p> <p>(10) The points ordinarily requiring attention of the inspection of shops are detailed in Form G.55, but the list is not exhaustive and it should be borne in mind that shop inspection is only a part of an inspector's work; he must familiarize himself with the business method of farmers and licensees and be particularly alert to detect trade combinations; he must also acquaint himself with the general course of trade in excisable commodities, the classes which consume them, and villages in which illicit practices are suspected.</p> <p>(11) It will sometimes be found advantageous for inspectors of adjoining districts to work together on the common border or, in the case of districts bordering upon other provinces, with the inspectors of those provinces. Assistant Commissioners should arrange this procedure when it is considered necessary.</p> <p>(12) In districts where spirit passes through a high duty zone to a low duty area, it is very necessary to verify the arrival in the low duty area of as many consignments as possible. The sales in the shops adjoining a high duty area require careful scrutiny, so that a shop may be removed in case it is found that it is frequented by consumers from the high duty area.</p> <p>(13) In the districts where the collection of wild hemp is permitted, care should be taken that villagers do not water, manure or otherwise cultivate hemp plants which may have been of spontaneous growth to start with. The fact that such plants exist in cultivated fields is evidence that they have been intentionally preserved.</p> <p>(14) An excise inspector may, with the permission of the Magistrate, under section 437 of the Criminal Procedure Code, be deputed</p>

Page.	Rule no.	Amendment or addition.
		by the Collector to conduct the prosecution in cases under the Excise and Opium Laws when special circumstances render this desirable.
37	33	<p>32. When in charge of a distillery or warehouses it is the excise inspector's first duty to control gauging, storage and issue of spirit, to see that the prescribed accounts are regularly kept up, and particularly to enforce all precautionary measures against the illicit issue of spirit."</p> <p><i>Substitute the following for the present rule:—</i></p> <p>"33. Clerks may be appointed to distilleries and bonded warehouses where they will work under the control and supervision of the excise inspectors in charge, or to the office of an Assistant Excise Commissioner, to work under his immediate supervision and orders."</p>
37	34	<p><i>Substitute the following for the present rule:—</i></p> <p>"34. The duty of a clerk attached to a distillery or bonded warehouse is to prepare the passes, make entries in pass-books, maintain the registers and prepare the returns prescribed by these rules as required by the district or excise authorities. When attached to an Assistant Commissioner's office the clerk's duty is to maintain the office registers, prepare all returns, and to attend to correspondence."</p>
37 and 38.	35, 36, 37	<p><i>Substitute the following for rules 35, 36 and 37:—</i></p> <p>"35. A candidate for the post of excise inspector must, unless already in the service of Government, fulfil the general conditions of employment as specified in paragraphs 332, 337 and 340 of the Manual of Government Orders.</p> <p>Nominations will be made by the Board of Revenue, the Excise Commissioner and Commissioners of divisions. Nominees of Commissioners of divisions must be residents of their divisions. The number of nominations will depend on the vacancies anticipated in the year. Government reserves the right of making direct nominations.</p> <p>Nominations will be made in November and December of each year. All nomination rolls should reach the office of the Board of Revenue before the 1st January.</p>

Cf. Board's notification no. 127/ V E.—1011, dated 1st January, 1922.

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		<p>The age of every candidate not already in the service of Government must be not less than 21 and not more than 24 years on the 1st of January next following the date of nomination.</p> <p>Nomination rolls should contain the following information:—</p> <ol style="list-style-type: none"> (1) Applicant's name. (2) Caste (3) Date of birth (stating method of verification). (4) Examination passed (certified copies of certificates). (5) Father's name, occupation or profession, and place of residence. (6) Social position of the family, and services rendered to the State by applicant or members of his family. (7) Relatives in Government service, posts held by them, and their relationship to applicant. (8) A certificate of health and physical fitness for service in accordance with article 49, Civil Service Regulations. (9) A certificate of ability to ride, signed by a district officer. (10) Certificate of conduct signed by the principal of the educational institution at which the applicant last studied. <p>36. Selection will be made from among the nominees (except the Government nominees), usually in February, by a committee consisting of a Member of the Board of Revenue and the Excise Commissioner. This will be a provisional selection of about 50 per cent. above the number of candidates required. The candidates then selected will undergo a month's training in excise laws and distillery work. On the expiry of that period they will be examined, and those who head the list (provided they obtain not less than 50 per cent. of marks) will be finally selected as approved candidates for excise inspectorship. They will undergo a further month's training (which may, if necessary, be extended) in practical work before they will be considered fit to hold officiating appointments.</p> <p>Approved candidates will be considered to be on probation for at least one year from the date of final selection, during which they will be required to pass a further examination in the Excise Manual. If</p>

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		during that period a candidate fails to give satisfaction, or to pass the further examination, his services may be dispensed with by the Board of Revenue. The seniority of a permanently appointed candidate will ordinarily depend on the aggregate of marks in the two examinations.
		37. The Board of Revenue may in exceptional cases appoint as probationary excise inspectors persons already in the service of Government, who have not been nominated under the above rules. Such probationary inspectors must pass the two prescribed examinations before they can be confirmed."
38	38	In line 4 for "Rs. 125" substitute "Rs. 150" and in line 5 for "Rs. 150" substitute "Rs. 185."
		<i>Cf. G. O. no. 180/XIII-57, dated the 23rd April, 1922.</i>
38	39	Substitute the following for rule 39 :— "39. The cadre of excise inspectors is divided into six grades in which the pay is respectively Rs. 300, Rs. 240, Rs. 185, Rs. 150, Rs. 130 and Rs. 100."
		<i>Cf. G. O. no. 180/XIII-57, dated the 23rd April, 1922.</i>
38	40	Substitute the following for this rule :— "40. Excise inspectors employed on peripatetic duty while travelling on tour Travelling allowance. within jurisdiction shall be granted a daily allowance of Rs. 1-8-0. In addition to the daily allowance they shall get a tentage allowance of annas ten <i>per diem</i> in the plains and annas fifteen in the hills. Excise inspectors required to tour in the hills shall be granted travelling allowance at a daily rate of Rs. 2-8-0 on marching days and Rs. 1-8-0 for halts with the proviso that all such journeys are certified by the Superintendent or Deputy Commissioner to be performed on public service in the hills. Subject to the same condition the inspector at Dehra Dun, who is on special occasions required to go through to Chakrata in a day, shall be permitted to perform the journey in a tum-tum and allowed a fixed sum of Rs. 12 for the journey. Allowances for journeys by rail or steamer shall be drawn as provided for by article 1039 of the Civil Service Regulations. For a journey within jurisdiction partly by rail and partly by road, an excise inspector may draw mileage allowance under article 1065(iii) of the Civil Service Regulations in respect of the journey performed
		<i>Cf. G. O. no. 8039, dated the 31st August, 1916, and G. O. nos. 655/XIII-91, dated the 9th July, 1919, 231/XIII-91, dated the 1st April, 1920, and 75/XIII-35B, dated the 13th February, 1922.</i>

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		hy road in addition to double the railway fare of the class by which he is entitled to travel, or daily allowance, whichever is greater."
39	41	Cancel this rule.
39	42	<p>Substitute the following for this rule:—</p> <p>"42. Collectors are authorised to grant excise inspectors, during each calendar year, casual leave not exceeding the period prescribed by the orders of Government.</p> <p>Note.—In districts included in the charge of an Assistant Commissioner, Assistant Commissioners are similarly empowered</p>
		<p>that the Collector has been informed of the application, will ordinarily be returned by the Assistant Excise Commissioner to the excise inspectors concerned."</p> <p>Cf. B. O. no. 356/V.E.—1240, dated the 28th November, 1919.</p>
39	43	<p>Substitute "included in the charge of an Assistant Commissioner" for "under the contract supply system or special management" in the note and add the following after the note:—</p> <p>An application for leave, which does not state that the Collector has been informed of the application, will ordinarily be returned by the Assistant Excise Commissioner to the excise inspector concerned.</p> <p>Cf. B. O. no. 356/V.E.—1210, dated the 23rd November, 1919.</p>
39	44	<p>In the heading substitute "(b) Excise clerks" for "(b) Excise muharrirs" and substitute the word "clerk" for "muharrir" in the third line.</p>
39	45	<p>Substitute the following for this rule:—</p> <p>"Four grades of excise clerks on Rs. 75, Rs. 60, Rs. 50 and Rs. 45 grades of pay have been sanctioned. The scale is provincial and the pay personal."</p> <p>Cf. G. O. no. 85/XIII—43, dated the 30th February, 1922.</p>
39	46	<p>Cancel the words beginning with "in districts under" to the end of the rule.</p>
40	47	<p>Substitute the following for this rule:—</p> <p>"47. Appointments will be made by Assistant Excise Commissioners, who will have the power to grant leave, fine, reduce, suspend, remove or dismiss, to give grade promotions and to</p> <p>Method of appointment, etc.</p> <p>Cf. G. O. no. 971/XIII—161, dated the 25th December, 1917.</p>

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		make transfers within their charges. In districts not under Assistant Excise Commissioners, these powers will be exercised by the Collector."	
40	48	Cancel this rule.	Cf. O. O. no. 971/XIII-164, dated the 5th December, 1917.
40	49	For "Rs. 8, Rs. 7 and Rs. 6" in the first line substitute "Rs. 13, Rs. 12 and Rs. 10 S.O."	Cf. O. O. no. 2132, dated the 26th June, 1920.
41	56	Delete the first sentence of this rule.	
41	57 and 58.	Substitute the following for these rules:— <p>"57. An Excise Intelligence Bureau is attached to the office of the Excise Intelligence Commissioner. The objects of the Bureau are:—</p> <p>(1) to receive from, collate and distribute to all districts of these provinces information regarding smugglers and offences against the Excise and Opium laws;</p> <p>(2) to receive information from other provinces, between which and the United Provinces smuggling is known or suspected, and to collate and distribute it.</p> <p>The Superintendent of the Bureau will ordinarily, be an excise inspector who will work under the supervision of the Personal Assistant to the Excise Commissioner. He will be responsible for the care and maintenance of the Bureau records and the preparation and issue of the weekly supplement to the Criminal Intelligence Gazette or other confidential publications issued by the Excise Commissioner. All correspondence with the Bureau must be addressed to the Excise Commissioner, Excise Intelligence Bureau, a confidential cover being used when necessary.</p> <p>58. In order that the Excise Commissioner may be kept in close touch with all important excise offences, excise inspectors should, on the detection of all cases connected with the smuggling of opium and cocaine, immediately despatch a special report to the Excise Commissioner, Excise Intelligence Bureau, United Provinces, Allahabad; release notices of all important criminals concerned in such cases should, as soon as the information is available, also be forwarded.</p>	Cf. G. O. O. no. 7378-7391-210, dated the 8th September, 1918, and G. O. no. 217/XIII-150, dated the 17th April, 1914.
			Ditto.

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		<p>In cases where—</p> <p>(1) the criminal is likely to be wanted for a cocaine or opium offence committed elsewhere;</p> <p>(2) a resident of another province is convicted for an offence under the opium or excise laws;</p> <p>(3) a smuggler, whose address has not been verified, is convicted;</p> <p>(4) the criminal is a habitual cocaine or opium smuggler; the excise inspector concerned should, after taking the orders of the Collector or the officer in charge of excise, arrange to have photographs of the criminal taken. The photographs should be quarter plate size, of the head and shoulders only, and taken both in full face and in profile. They should be taken in ordinary dress and not in jail clothes. The excise inspector should show the proofs of photos to the officer in charge of excise, who is requested to see that the negatives give a distinct and clear outline with the background in focus.</p> <p>Photographs should be taken by a local photographer and paid for out of Collector's contingencies. The negatives, accompanied by one copy or proof of each and a memorandum giving details of the subject of the photographs, should be forwarded to the Excise Commissioner, Excise Intelligence Bureau, United Provinces, Allahabad."</p>
41	59	<p>Substitute the following:—</p> <p>"59. Each excise inspector shall be supplied with supply of stationery, etc. the necessary stationery, forms and service postage stamps by the Assistant Excise Commissioner of the charge in which employed.</p> <p>Note.—In districts not included in the charge of an Assistant Commissioner these will be supplied to inspectors by the Collector."</p>
41	59 & 61	<p>Substitute the following for these rules:—</p> <p>"60. During the month of April in each year the Assistant Excise Commissioner will submit a report on the character and qualifications of each inspector who has worked in his charge during the previous year to the Collector concerned. The Collector will forward these reports with his own opinion to the Excise Commissioner before 1st June. The Excise Commissioner will before 1st September personally record a careful opinion regarding the efficiency of each inspector in the character roll kept in his office. The Excise Commissioner's opinion will be based on his personal observation and knowledge (if any) and on the reports of the Assistant Excise Commissioner and Collector. When the Excise Commissioner</p>

Of Rule 59, 31
G. O. and rule
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		<p>considers that his recorded opinion on an inspector will adversely affect promotion, he will (unless the reason for his disapproval is innate stupidity and incompetence) communicate it to the inspector concerned and note that this has been done."</p> <p>NOTE.—In districts not included in the charge of an Assistant Commissioner this report will be prepared and submitted by the Collector.</p> <p>"61. With his reports on inspectors the Assistant Excise Commissioner will submit to the Collector concerned a report on the conduct and work of each clerk employed in a bonded warehouse in his charge, which will be forwarded by the Collector to the Excise Commissioner with the reports on inspectors. Assistant Excise Commissioners will submit reports on the clerks employed in their own offices and in distilleries direct to the Excise Commissioner during April. The Excise Commissioner will make entries in the character rolls of clerks kept in his office before 1st September."</p> <p><i>Substitute the following for this rule:—</i></p> <p>"64. The licence fees for the retail vend of the following excisable articles shall be fixed by public auction held periodically:—</p> <ol style="list-style-type: none"> (1) Country spirit in areas under the outstill and farming systems. (2) Tari in areas other than those under the tree tax system. (3) Hemp drugs in areas under the farming system. (4) Foreign liquor for consumption on and off the premises in certain localities." <p>In twelfth line for the words "by the 15th of March" substitute "by the 15th of September in case of tari and of March in case of other commodities."</p> <p>In the margin of clauses (3), (4), (6) and (7) insert "cf. B. O. no. 187/V.E.—648B., dated the 20th March, 1915."</p> <p>For the word "Ditto" on the margin of clause (5) substitute "cf. B. O. no. 423/V—284B., dated the 26th September, 1910."</p> <p><i>Substitute the following for clause (2) of rule 71:—</i></p> <p>"(2) In the case of country spirit and tari settlements, the final acceptance of any bid is subject to the sanction of the Excise Commissioner when the period does not exceed one year, and of the Board of Revenue when the period exceeds one year.</p>
42	64	
42	67	
43 & 44	71	

Cf. B. O. no.
306/V.E.—333C,
dated the 18th
September, 1922.

Cf. B. O. no.
171/V. E.—450,
dated the 2nd
April, 1919.

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		<p>In the case of <i>gunja</i>, <i>charas</i> and <i>bhang</i> settlements the final acceptance of any bid is subject to the sanction of the Excise Commissioner when the period does not exceed three years.</p> <p>In the case of re-sales within the currency of a settlement for a period not exceeding one year the Collector is authorised to effect the settlement without further reference.</p> <p style="text-align: right;">mitted</p> <p>"(8) No enhancement of the duty on a drug shall be made during the term of a lease unless three months' notice is given to the farmer, and such enhancement shall take effect only from the beginning of the following financial year. In the event of an enhancement the farmer shall :—</p> <p>(i) if the issues of the drug on which the duty is to be enhanced have not exceeded 200 seers in the period of 12 months immediately preceding the giving of the notice, whether under the current lease or under the preceding one, be entitled to a refund of the increment of the duty on the quantity of the drug issued from the date on which the enhanced duty comes into force to the date of the termination of the lease, or</p> <p>(ii) if the issues for the said period have exceeded 200 seers, be at liberty to cancel the lease with effect from the date of such enhancement, provided that he gives at least two months' notice in writing to the Collector of his intention to do so, or to retain the lease for the period for which it is granted, paying the enhanced rate of duty on all drugs issued after the date from which such enhancement takes effect."</p> <p>In the fourth line for the phrase "under the distillery and onstill systems" substitute "under the onstill system."</p> <p>After rule 78 add the following new rules :—</p> <p>"D.—Licences granted under the graduated surcharge fee system.</p> <p>78A. Under this system the licence fee for a general rules for calendar month is assessed graduated surcharge fee according to a prescribed scale on the quantity taken out for sale during that month. The fee is recovered in the next following month. Licences for retail</p> <p style="text-align: right;">Cf. B. O. no. 1093N/ V. E.—716B., dated the 27th September, 1915.</p> <p style="text-align: right;">Cf. B. O. no. 355/V.E.—3530., dated the 18th September, 1922.</p>
46	73	
47	78A & 78B.	

Page.	Rule no.	Amendment or addition.
		<p>E.—LICENCES GRANTED UNDER THE UNIFORM SURCHARGE SYSTEM.</p> <p>78B. This system is applied to licences granted for <i>tari</i> shops where the tree-tax is in force. Under this system licences will be selected, in the manner described in the foregoing rule, before 1st August. A settlement report shall be similarly submitted to the Excise Commissioner not later than 15th August, together with statements in Form C. L. 20. Settlements shall be made by individual shops and licences granted for one year. Licence fees under this system are levied in the form of a fixed surcharge per tree realized at the time the tree-tax is deposited. For the due observance of the conditions of licence the vendor is required to deposit, before a licence is issued to him, a sum, in cash or Government promissory notes, to be determined by the Collector according to the importance of the shop.</p> <p>78C. The licensee selected under rule 78A or 78B <i>supra</i> shall ordinarily retain possession of his shop, or such other shop as it may be convenient to give him, so long as he carries on his business in full accordance with the rules. But this continuity of tenure shall create no vested interest in his favour nor any claim for compensation in the event of closure of the shop or in the event of non-renewal of the licence for any reason."</p> <p>Above this rule read "F.—Miscellaneous" for "D.—Miscellaneous."</p> <p>Substitute "licensing authority" for "Collector."</p> <p>For the words "Collectors are" substitute the words "The licensing authority is".</p> <p>For the word "Collector" where it occurs in the rule substitute "licensing authority."</p> <p>Cancel the rule.</p> <p>Substitute the following for the present rule 86:—</p> <p>"G. General conditions binding on all retail shops licensed for the sale of excisable articles.</p> <p>86. The following general conditions are binding on all retail shops licensed for the sale of excisable articles except foreign liquor:—</p> <p>(1) Every shop licensed for the retail sale of excisable articles shall, unless exempted by the Excise Commissioner, or any officer not below the rank of excise inspector to whom he may delegate this power, be kept open throughout the year, and a supply of the commodity for which it is licensed, sufficient to meet the normal demand of consumers, shall be maintained.</p>
47	79	
47	80	
47	81	
48	82	
48	84	
48 and 49	86	

Cf. B. O. no. 366/V E—3330, dated the 13th September, 1922.

Ditto.

Ditto.

Ditto.

Ditto.

Cf. B. O. no. 114/V E—619B, dated the 24th February, 1915.

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NOTE 1.—This condition does not apply to *lari* licences.

NOTE 2.—The power of exemption has been delegated to Collectors, officers in charge of district excise administration and excise inspectors. As a rule the power should be exercised by the latter who have been authorised to grant exemptions to any vendor within their circles (a) on one fixed day in each week, and (b) on any other day on the ground of urgent necessity.

(2) Sales shall be made only on the premises for which the licence is granted.

(3) No transfer or sub-lease (whether entire or partial) of the business covered by the shop licence shall be made except with the previous sanction of the licensing authority.

(4) The following opening and closing hours are prescribed:—

	Opening.	Closing.
In municipal areas ..	} Noon ..	{ 7 p.m. from 18th Oct. to 15th March. 8 p.m. during the rest of the year.
" notified ..		
" Act II of 1914 towns..		
" Cantonments ..		
" Areas other than the above ..	Noon ..	Sunset.

the opening of *lari* shops at sunrise in districts in which the consumption of fresh *lari* is prevalent, provided that no other exposable commodity but *lari* is sold in such shops.

(5) The licensee shall close his shop when ordered to do so by any magistrate or police officer above the rank of constable, and shall without any order close his shop in the event of a riot or unlawful assembly in the neighbourhood.

(6) The vendor shall not allow any person to conduct sales in his premises unless such person has been previously approved by the Collector and his name endorsed on the licence.

(7) He shall not allow sales to be made by any female except his wife, daughter or other near relation living with him.

(8) The vendor shall not employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises.

(9) Sales shall not be made to—

- (1) persons under sixteen;
- (2) railway servants on duty, any police or excise officers (below the rank of police

Cf. B. O. no 187/
V.E.—648B,
dated the 20th
March, 1915.
Cf. B. O. no 42/
V.—284B, dated
the 26th Septem-
ber, 1910.

Cf. B. O. no. 366/
V.E.—333C., dated
the 18th September,
1922.

Cf. G. O. no. 1333/
XIII—41B, da-
ted the 25th
November, 1918
and no. 1421/XIII
—41B, dated
the 15th Decem-
ber, 1918.

Cf. Notification
no. 650/XIII—
60, dated the
18th August,
1910.

Ditto
and notification
no. 25/XIII—
41B, dated the
4th January,
1919.

Cf. Notification
no. 650/XIII—
60, dated the
15th August,
1910.

Ditto.

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(3) The sale strength of brandy, whisky and rum shall not be weaker than 25° under proof and that of gin not weaker than 35° under proof. Reduction of strength of spirit, except under the special orders of the Excise Commissioner, is prohibited.

N.B.—Canteen tenants are permitted to store and sell spirituous liquor diluted with mineral water with the permission of the General Officer Commanding.

(4) No greater quantity of liquor than two imperial gallons or 12 reputed quart or 24 reputed pint bottles shall be sold to any person at one time.

(5) No drug or deleterious substance shall be added to the liquor, nor shall any adulterated or deteriorated liquor be knowingly stored or sold.

(6) No transfer or sub-lease (whether entire or partial) of the business covered by the shop licence shall be made, except with the previous sanction of the licensing authority.

(7) The licensee shall close his shop when ordered to do so by a magistrate or a police officer not below the rank of sub-inspector and shall without any order close his shop in the event of a riot or unlawful assembly in the neighbourhood.

(8) The licensee shall not employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises.

(9) Persons of bad character shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intoxication, gambling and disorderly conduct shall not be permitted on the premises.

(10) The licensee shall receive no other article but money in return for any excisable article the sale of which is covered by this licence.

(11) Sales shall not be made to—

(a) persons under 16 years,

NOTE.—Breach of this condition is punishable under section 61 and cannot be compounded under section 74 of the Excise Act (IV of 1910).

(b) railway servants on duty,

(c) police officers below the rank of sub-inspector, when in uniform,

(d) excise officers below the rank of excise inspector, when in uniform,

(e) European vagrants under police custody,

(f) insane persons,

(g) persons known or believed to be intoxicated

(h) soldiers or members of a soldier's family or camp followers, except when such sale is expressly authorised by the Collector.

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		<p>NOTE.—The Collector shall only authorise such sale in the case of licensed vendors of foreign liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the officer commanding the cantonment or camp, and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence.</p> <p><i>Explanation.</i>—"Soldier" does not include a commissioned officer, member of the Indian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment.</p> <p>"Camp follower" means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments.</p> <p>NOTE.—Condition 11(h) does not apply to canteen tenant licences.</p> <p>(12) Bottling and compounding of any liquor are prohibited. The alteration of the original labels under which spirits or fermented liquors have been received is also prohibited.</p> <p>(13) No child under the age of fourteen years shall be employed either with or without remuneration in the licensed premises.</p> <p>(14) Except with the previous permission in writing of the Board of Revenue, no woman shall be employed with or without remuneration in the licensed premises.</p> <p>NOTE 1.—Conditions 13 and 14 do not apply to shop licences for consumption off the premises.</p> <p>NOTE 2.—Infractions of conditions 13 and 14 are punishable under section 61 and cannot be dealt with under section 64 or 74 of the Excise Act (IV of 1910).</p> <p>(15) The hours for sale of foreign liquor under the various classes of licences shall be as follows:—</p> <ul style="list-style-type: none"> (a) Hotel licences ... At any time to <i>bend fide</i> residents. (b) Restaurant or hotel bar licences. Noon to 11 p.m. (c) Railway refreshment room or dining car licences. At any time to <i>bend fide</i> travellers in course of transit. (d) Shop licences for consumption "on and off" the premises. (e) Shop licences for consumption "off" the premises. <p style="text-align: right;">As below:—</p>

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		<p>In municipal areas ... } Noon to 7 p.m. from</p> <p>„ notified areas ... } 16th, October, to</p> <p>„ Act II of 1914 towns } 15th March, and to</p> <p>„ Cantonments ... } 8 p.m. during the</p> <p>rest of the year.</p> <p>In areas other than the } Noon to sunset.</p> <p>above.</p> <p>(f) Centeen tenant licen- Such times as may be</p> <p>ces, fixed by the mili-</p> <p>tary authorities.</p> <p>(g) Occasional licences... Such times as may be</p> <p>fixed by the Collec-</p> <p>tor.</p> <p>(h) Theatre bar licenses During and till half</p> <p>an hour after a</p> <p>performance, but</p> <p>not later than mid-</p> <p>night."</p>
49	86B	Cancel this rule.
49	87	<p>For the sentence "Collectors are authorised to</p> <p>cancel any shop license granted by them" substitute</p> <p>"a shop licence may be cancelled by the authority</p> <p>granting it."</p> <p>For the word "re-sold" in the 5th line substitute</p> <p>"re-settled."</p> <p>In the 3rd sentence after the word "Collectors"</p> <p>insert "or other licensing authority."</p>
50	90	<p>Deletes the phrase "by the Collector" from the first</p> <p>line.</p>
50		<p>Substitute "H.—shops" for "F.—shops"</p> <p>above rule 92.</p>
50	92	<p>Substitute the following for this rule:—</p> <p>"92. Before the issue of licenses for the retail</p> <p>Number of retail shops vend of excisable articles, the</p> <p>to be fixed before issue Collector shall, after obtain-</p> <p>of licences. ing the approval of the Excise</p> <p>Commissioner in the manner described in rule 189,</p> <p>fix the number of shops to be licensed. In the towns</p> <p>where Licensing Boards have been constituted the</p> <p>number of shops to be licensed shall be fixed by the</p> <p>Licensing Board subject to the provisions of rule</p> <p>94C(15)."</p>
50 and	93	<p>Substitute the following for this rule:—</p> <p>51. 93. In each municipality in which a Licensing</p> <p>Excise Advisory Com Board has not been constituted</p> <p>mittee. and in each district excluding</p> <p>municipal and cantonment areas an Excise Advisory</p>
		<p>Cf. B. O. no. 356/ V. L. 3330, dated the 12th Septem- ber, 1922.</p> <p>Ditto.</p> <p>Cf. Notification no. 109/XIII-50, dated the 17th April, 1922.</p>

Page.	Rule no.	Amendment or addition.	
51	94	Committee shall be appointed every third year during the month of October."	
		<p data-bbox="238 298 709 327"><i>Substitute the following for this rule :—</i></p> <p data-bbox="196 334 818 436">"94. (1) The committee having its jurisdiction in the municipality shall consist of—</p> <p data-bbox="196 444 818 1077"> (i) two members of the municipal board elected by that board ; (ii) two members, other than members of the municipal board, to be appointed by the Collector, for the purpose of representing other interests, more especially education and temperance ; (iii) (a) if there is a non-Muhammadan Urban constituency of the Legislative Council for the municipality, either by itself or in conjunction with any other municipality, the member of the Legislative Council elected by that constituency ; Provided that in the case of a joint constituency the member resides in the municipality or within the revenue district in which it is situated ; (b) if there is no such constituency, then the member or members of the Legislative Council elected by the non-Muhammadan Rural constituency or constituencies of the revenue district in which the municipality is situated ; (iv) the Executive Officer of the district, who shall be secretary of the committee. </p>	<p data-bbox="839 349 999 436"><i>Cf. Notification no. 189/XIII-97, dated the 17th April, 1922</i></p>

Page.	Rule no.	Amendment or addition.
		<p>(iv) the Excise Officer of the district, who shall be secretary of the committee.</p> <p>Every member of the Legislative Council elected by a Muhammadan Urban constituency shall be a member of the Advisory Committee of a municipality forming part of that constituency, provided that he resides in that municipality or in the revenue district within which it is situated.</p> <p>Every member of the Legislative Council elected by a Muhammadan Rural constituency shall be a member of the Advisory Committee of a district forming part of that constituency, provided he resides within the corresponding revenue district.</p> <p>Every Excise Advisory Committee, Urban or Rural, shall elect its own chairman."</p>
51	94A, 94B, 94C and 94D	<p>Add the following rules as 94A, 94B, 94C and 94D:—</p> <p>Duties of the committee. "94A. The duties of the committee shall be—</p> <ol style="list-style-type: none"> (1) to meet once in the excise year, not later than the 30th November, to consider (i) the number and location of excise shops in the municipality or district, and (ii) any representations made in connection with excise by the inhabitants of the municipality or district, to record resolutions thereon and to communicate them to the Collector not later than the 1st January; (2) to meet when convened by the Collector for the purpose of giving him advice on matters connected with excise; (3) to meet when convened by a requisition addressed to the chairman by not less than three members; (4) to make every third year a periodical enquiry whether the location of shops is in conformity with the spirit of rule 101. <p>The annual meetings shall be convened by the chairman. The time and place shall be duly advertised, and the meetings shall be open to the public.</p> <p>The quorum for a meeting of the committee shall be three and no resolutions shall be recorded unless three members are present.</p>

Cf Notification
No 109/XII-30,
dated the 17th
April, 1922.

Page.	Rule no.	Amendment or addition.
		<p>94B. (1) A copy of the resolutions recorded by the committee under rule 91A(1) shall be forwarded to the Collector, who will give due consideration to them (i) in deciding the number and location of shops, and (ii) in connection with other branches of the excise administration of the municipality or district.</p> <p>(2) The Collector shall send a copy of the resolutions of the committee to the Excise Commissioner, together with a report showing what action he proposes to take on each resolution.</p> <p>(3) Whenever the Collector has not accepted the advice of the committee, the Excise Commissioner shall at once report the case with his opinion to Government for orders.</p> <p>(4) The Excise Commissioner shall, in his annual administration report, state the manner in which the public opinion as to the licensing of shops has been consulted, and the result of such consultation.</p> <p>94C. (1) In each municipality to which those rules shall be extended by the Licensing Boards and Local Government, by notification in the <i>United Provinces Government Gazette</i>, a Licensing Board (hereinafter called the Board) shall be appointed</p> <p>(2) The Board shall consist of seven members as follows :—</p> <p>(a) two members of the Municipal Board, elected by the Municipal Board ;</p> <p>(b) one person elected, from amongst themselves, by the principals and headmasters of colleges and high schools in the municipality, such colleges and high schools being recognised by a University established by law or the Department of Education ;</p> <p>(c) one member, as representative of temperance societies having their headquarters in the municipality and registered under section 20 of the Societies Registration Act (Act XXI of 1860), elected, from amongst themselves, by the members of such societies ;</p>

Of Notification
no. 169/XIII-92,
dated the 17th
April, 1922.

Of Notification
no. 37/XIII-90,
dated the 2nd
February, 1922.

Pago.	Rule no.	Amendment nr addition.
		<p>(d) one member of the Intouring classes to be appointed by the Collector ;</p> <p>(e) one person elected, from among themselves, by excise licensees holding licenses in the jurisdiction of the Board in the municipality ;</p> <p>(f) the Assistant Excise Commissioner of the charge in which the municipality is situated, who shall be Secretary of the Board.</p> <p>The Board shall elect its own Chairman.</p> <p>(3) The Board shall be appointed every third year in the month of October, in which month elections under these rules shall be held by the Municipal Board, the principals and headmasters of colleges and high schools, the temperance societies, and excise licensees.</p> <p>(4) Before the 1st August preceding the election the Collector shall prepare and publish lists of (a) principals and headmasters, (b) temperance societies, (c) excise licensees, who are entitled to vote in these elections.</p> <p>(5) The Collector shall decide all questions regarding the time and place of elections under these rules and, where necessary, appoint a suitable person as presiding officer. All disputes regarding the elections shall be decided by the Collector, whose decision shall be final.</p> <p>(6) If the Municipal Board fails to elect two of its members during the month of October, the Collector shall appoint two members of the Municipal Board.</p> <p>(7) If the principals and headmasters fail to elect one of their number during the month of October, the Collector shall appoint one of them.</p> <p>(8) If the temperance societies fail to elect one of their members during the month of October or if there is no registered temperance society in the municipality, the Collector shall appoint a person to represent the interest of temperance.</p> <p>(9) If the excise licensees fail to elect one of their number during the month of October, the Collector shall appoint one of them.</p> <p>(10) The Board shall hold office for three years commencing 1st November of the year in</p>

Page.	Rule no.	Amendment or addition.
		<p>(11) The duties of the Board shall be—</p> <p>(a) to meet at least once a year not later than 15th January to decide, subject to clauses (15) and (18) the number of excise shops for the ensuing excise year, and the area within which each shop shall be situated and to select the licensees for such shops ;</p> <p>(b) to meet, when convened by the Collector, for the purpose of giving him advice on matters connected with excise, of selecting licensees when vacancies occur, or of formulating decisions in matters arising from breach of licence conditions ;</p> <p>(c) to meet when convened by a requisition addressed to the Chairman by not less than four members ;</p> <p>(d) to communicate a minute of its proceedings and its decisions to the Collector within fifteen days of the date on which the meeting is held ;</p> <p>(e) to make, every third year, a periodical enquiry whether the location of shops is in conformity with the spirit of the provisions of rule 101.</p> <p>(12) At least 30 days previous to the date fixed for the meeting prescribed under clause (11) a) the Board shall cause to be prepared and published, in the manner prescribed under clause (13), a list specifying—</p> <p>(i) the licensees of the various kinds it proposes to grant for the ensuing excise year ;</p> <p>(ii) as accurately a description as is possible of the locality and site of the premises to be licensed ; and</p> <p>(iii) the latest date for receipt of written objections to its proposals (such date being not earlier than seven days previous to the date fixed for the meeting) from any of the following :—</p> <p>(a) persons paying municipal rates residing in the municipality ;</p> <p>(b) railway authorities on proposals for the grant of licences for shops near a railway workshop ;</p> <p>(c) large employers of labour on proposals for the grant of licences for shops near their factory or their place of business ;</p> <p>(d) the commanding officer of any cantonment on proposals for the grant of licences for</p>

Page.	Rule no.	Amendment nr addition.
		<p>shops in proximity to cantonment boundaries ;</p> <p>(e) the governing body of any religious, philanthropic, or educational institution on proposals for grant of licences for shops in proximity to such institution ;</p> <p>and shall give full consideration to such objections at the aforesaid meeting and hear evidence, if it is considered necessary, in support of such objections should objectors express a desire to produce the same.</p> <p>(13) The Board shall—</p> <p>(a) cause a copy of the list proscribed under the preceding rule to be exhibited at the central office of the municipality and at the Collector's office ;</p> <p>(b) cause an extract of so much of the list as relates to shops situated in the ward to be sent to the members representing each ward of the municipality on the Municipal Board.</p> <p>(14) If the Board in any year fails to communicate its decisions under clause (11) (a) to the Collector before the 1st day of February following the meeting, the Collector shall proceed to determine the number and location of shops and select the licences for the ensuing excise year.</p> <p>(15) The Board shall not during its term of office reduce the number of excise shops, existing on the date when it came into office, by more than one-third of each kind of shop ; and the number shall not be reducible by any succeeding Board to a lower figure than one-third of the number existing when such Boards were first constituted.</p> <p>(16) The quorum for a meeting of the Board shall be five. An adjourned meeting, of which the date has been communicated to all members of the Board, may be held without a quorum ; provided that the decision of a meeting held without a quorum shall be subject to confirmation by the Collector.</p> <p>(17) The Board shall have no jurisdiction in any military cantonment.</p>

Page.	Rule no.	Amendment or addition.
		<p>(18) The Board shall have jurisdiction over licensees of the following kinds :—</p> <ul style="list-style-type: none"> (a) shops for the retail sale of country spirit ; (b) shops for the retail sale of opium ; (c) shops for the retail sale of intoxicating hamp drugs except where the farming system is in force ; (d) shops for the retail sale of <i>fari</i> except, as regards selection of licensee, where the licences are sold by auction ; (e) shops for the retail sale of foreign liquor for consumption on and off the premises except, as regards selection of licensee, where the licences are sold by auction. <p>(19) The Excise Commissioner shall have the right of appeal to Government (a) against the decisions of the Board regarding the location of shops ; (b) against any decision of the Board which he regards as illegal, inequitable or impracticable.</p> <p>(20) An existing licensee, who is refused renewal of his licence by the Board, or by the Collector acting under clause (14), shall have a right of appeal to the Excise Commissioner whose decision shall be final if he agrees with the Board or the Collector. If he disagrees the case shall be referred to the Local Government for orders. Such appeals shall lie if presented within 21 days from the date of the order refusing renewal.</p> <p>(21) In cases where a shop is closed by the Board the licensee shall have no right of appeal.</p> <p>(22) No licensee shall have any claim to the renewal of his licence, or any claim to compensation on the determination thereof.</p> <p>(23) The Excise Commissioner shall, in his annual administration report, state the manner in which public opinion as to the licensing of shops has been consulted and the result of such consultation.</p>
51		<p>94D. The provisions contained in rule 94C above have been extended to Municipalities in which licensing Boards have been constituted since the following municipalities for the present :</p> <p>Allahabad, Cawnpore, Benares, Lucknow, Agra, Meerut, Bareilly, Moradabad, Gorakhpur, Fyzabad,</p>

Cf. Notification no. 42/XIII-2 dated the 20 February, 1923.

Page.	Rule no.	Amendment or addition.	
		Naini Tol, Jhonsi, Aligarh, Saharanpur, Shahjahanpur and Mirzapur."	
51	95	Cancel the rule.	<i>Cf. Notification no 262/XIII-48, dated the 6th September, 1922. Ditto.</i> Ditto.
51	96	Cancel the rule.	
51	97	<i>Substitute the following for this rule:—</i> "97. In determining the number of shops to be licensed the Collector, Advised in fixing the Advisory Committee or Licensing number of shops. Board shall, as far as possible, be guided by the principle that no more shops shall be allowed than are necessary to meet the normal requirements of the consuming classes."	
52	98	<i>Substitute the following for this rule:—</i> "98. No shop shall be licensed for the sale of liquor or drugs at fairs. <i>Note.</i> —For the purpose of this rule the term 'fair' shall be held to include weekly or monthly bazars, markets, <i>hats</i> , etc."	Ditto.
52	99	After the word "licensed" in the second line insert the words "nor shall a licence be renewed for a further period."	
53	101	After the word "Collector" in clause (1) add and the words "and in a municipality in which a Licensing Board has jurisdiction, by the Licensing Board." In clause (4) after the word "bazar" at the end of the first sentence insert the words "or a settlement or colony of criminal tribes." To the marginal reference add "as amended by notification no 364/XIII-21, dated the 28th May, 1915." In clause (7) for the words "by the collector" substitute "by the licensing authority." Cancel clause (11) and substitute the following:— (11) In places other than the towns in which Licensing Boards have been constituted the Collector shall, in deciding the location of shops, consider the recommendations made by the Advisory Committees under rule 94B.	Ditto.
54	102	After the words "Excise licences" add "and holders of occasional, special <i>Lur</i> , canteen tenant and auctioneers' licences."	<i>Cf. R.O. no. 22/VE-2350, dated the 12th September, 1922.</i>

Page.	Rule no.	.. Amendment or addition.	
55	104	Cancel the word "private" in the 1st line.	
55	105	Cancel the words "public distilleries and" and substitute "country spirit" in the 1st line and delete the words "distillery or" in the 3rd line.	<i>Cf. R. O. no. 362/VE-3390, dated the 13th September, 1932.</i> Ditto.
55	106	In the 2nd paragraph of rule 106 after the words "payment of such duty" add "in the case of a non-contract warehouse." At the end of this rule add "In the case of a contract warehouse payment shall be made at the sub-treasury of the tahsil in which the warehouse is situated."	Ditto.
55	107	Add the following sentence at the end of the rule:— "The duty on <i>bhang</i> transported under bond, under rules $\frac{631A}{1}$ to $\frac{631A}{5}$; from any of the districts in which collection is permitted to warehouses established under the contract system shall be paid by licensed retail vendors before issue of the <i>bhang</i> from the warehouses under rule $\frac{631B}{21}$."	Ditto.
56	111	Substitute the following for the present rule:— "111. The fees for country spirit licences, not determined by auction, shall be payable monthly into the sub-treasury of the tahsil in which the licensed premises are situated, within seven days of receipt of the notice demanding payment."	Ditto.
56	112	Substitute the following for the present rule:— "112. The fees for drug licences, determined by auction, shall be paid on or before the first day of the month for which they are due into the headquarters sub-treasury of the district in which the licensee is granted. The fees for drug licences not determined by auction shall be payable into the sub-treasury of the tahsil in which the licensed premises are situated, within seven days of receipt of the notice demanding payment. No country liquor or drug licence determined by auction shall be issued till the first periodical instalment has been paid, and, if either kind of licence has not been determined by auction, till the security deposit has been paid."	Ditto.

Page.	Rule no.	Amendment or addition.
56	112A	<p>Add the following new rule 112A :—</p> <p>"112A. The fees for tari licences granted under the uniform surcharge system shall be paid at the time of deposit of the tree-tax."</p> <p>For tari under uniform surcharge system.</p> <p><i>Cf. B. O. no. 366, VE-3330, dated the 13th September, 1922.</i></p>
56	113	<p>After the words "intoxicating drugs" add "to a non-contract warehouse."</p> <p><i>Ditto.</i></p>
57	121A	<p>Add the following new rule :—</p> <p>"121A. In cases of licences issued under the graduated surcharge system licence fees will be recovered monthly in arroars.</p> <p>Graduated surcharge fees how to be collected.</p> <p>On receipt of statements of issues from the bonded warehouses, the licence fees for the preceding calendar month shall be assessed by the Collector in accordance with the prescribed scales.</p> <p>On completion of assessment, notices of demand, requiring the vendors to pay the preceding month's fee within seven days after receipt, shall be prepared without delay in the Collector's office and forwarded to the tahsildars concerned. The notice shall specify the sub-treasury at which payment of fees is to be made, and a list of the fees due from each shop shall be forwarded to the tahsildar concerned along with the notices of demand. The tahsildar, after making the necessary entries in the excise ledger from the list received, shall have the notices of demand served as soon as possible. If any vendor fails to deposit his monthly fees within the given time, the tahsildar shall forthwith proceed to recover the amount as if it were an arrear of land revenue. He shall inform the Collector, from time to time, in Form G 10 of the progress made in collections and of the action taken by him in cases of outstandings. It shall be competent to the Collector to cancel the licence if a satisfactory explanation for any delay in payment is not given. It is essential that the monthly assessment and prompt recovery of fees should engage the personal attention of the officer in charge of excise."</p>
58	126	<p>Add the following words to this rule :—</p> <p>"Who, if he supports them, will forward them for the orders of the Board of Revenue."</p>

Page.	Rule no	Amendment or addition.
59	131	<p><i>Substitute the following for this rule :—</i></p> <p>"131. Excise cases should not be tried by the officer in charge of Excise. To secure uniformity of practice it is desirable that all such cases should be sent to one magistrate, following the procedure adopted in railway cases and those in which juvenile offenders are involved."</p>
60	135	<p><i>Add the following as paragraph (4) of this rule :—</i></p> <p>"(4). As attempts are sometimes made to tamper with such articles in transit or elsewhere, the excise officer in charge of an important case should request the trying magistrate to retain, under his seal, in his own possession, a portion of the excisable article. Should the excise officer in charge of the case subsequently have reason to suppose that the sample sent to the Chemical Examiner has been tampered with, he should request the magistrate to despatch in a sealed package that portion of the excisable article which he had retained under his own seal, in charge of a responsible official, who should be required to produce it personally before the Chemical Examiner."</p>
61, 62	141-146	<p><i>Substitute the following for rules 141—146 :—</i></p> <p>"II. REWARDS.</p> <p>141. The United Provinces Excise Act, 1910, does not authorise a convicting Collector to grant rewards. Magistrates to grant rewards out of fines recovered under the Act. Rewards are paid out of a departmental grant placed at the disposal of the Collector. Magistrates may make recommendations, but the sole responsibility for the grant of rewards lies with the Collector.</p> <p>142. The Collector is authorised to grant a reward to any person who has in any way contributed to the prevention of crime, the detection of an offence or the arrest of an offender under the Excise Act. Rewards should not be granted in petty cases, such as minor irregularities and breaches of licence conditions.</p>

Cf. G. O. no. XIII—219, the 30th March 1916.

Cf. G. O. no. XIII—7, dated 11th July, 1916.

Ditto.

Page.	Rule no	Amendment or addition.	
		<p>143. The grant of rewards is not restricted to cases in which convictions have been obtained. The decision of an appellate court need not be awaited before paying a reward, unless the Collector sees reason for believing the case to be a false one. Separate rewards need not be given in every case, a lump sum may be given for a group of detections in one village or one neighbourhood. Rewards should be promptly paid.</p>	Cf. G. O. no. 5701, XIII-7, dated the 11th July, 1919.
		<p>144. Rewards are granted (1) to reconspicuous energy, intelligence or courage displayed in dealing with excise cases. The names of informers should never appear in the order sanctioning the reward.</p>	Ditto.
		<p>145. The Collector is authorised to grant rewards up to a total of Rs. 100 in each case, whether the sum is awarded to one individual or distributed amongst several. If he considers that in any particular case this sum is insufficient he may, with the previous sanction of the Excise Commissioner, grant a larger reward not exceeding Rs. 1,000 in amount.</p>	Ditto.
		<p>146. All revenue officers below the rank of tahsildar, all police officers up to and including inspectors, and all officials of the excise, railway and post office departments, except gazetted officers, are entitled to receive rewards."</p>	Ditto.
62	147	From the first and second lines delete the words "novocoin and the substances notified under section 5."	Cf. Act III of 1919 and notification no. 253/XIII-159, dated the 8th May, 1914, and no 306/V.E.-333C, dated the 13th September, 1923.
62-63	148	In lines 2-4 delete the words "or any of . . . alypin and novocoin." In clause (1) of this rule substitute the word "cocaine" for the word "drugs" in lines 1, 3, 9 and 11. In clause (3) delete the words "novocain and substances notified under section 5."	Ditto.

Page.	Rule no.	Amendment or addition.
69	177	<i>Cancel</i> the last sentence of this rule beginning with the words. "The note-book, etc.," and ending with the words "administration report."
70	179	In the note under the rule for "under the contract system or special management" <i>substitute</i> "included in the charge of an Assistant Excise Commissioner."
70	183	In the heading <i>add</i> the words "for settlements made under the auction system" <i>after</i> the word "demands." In the first and second lines <i>cancel</i> the words "the general settlements for the year" and <i>substitute</i> "a settlement by auction." <i>Substitute</i> "This register shall include all licences disposed of at the time of the auction" for the second sentence Under "(1) country spirit" <i>cancel</i> "(a) distillery system" and <i>read</i> (b) and (c) as (n) and (b). <i>Cancel</i> "(4) opium."
71	184	In the 4th line <i>insert</i> "and Excise Inspectors" <i>after</i> "tahsildars." In the 5th line <i>insert</i> "and circles, respectively" <i>after</i> "tahsils" In the last line <i>add</i> "and Excise Inspectors" <i>after</i> "tahsildars."
72	185	In the 9th line and last but one line <i>add</i> "and Excise Inspectors" <i>after</i> "tahsildars."
72	185A & 185B.	<i>After</i> rule 185 <i>add</i> the following:— "(4) Register of demands and collections for shops under the graduated surcharge system. 185A. A register for all licences issued under the graduated surcharge system shall be maintained in the Collector's office in Form G. 3 (n). It shall be opened as soon as possible after shops under the system have been assigned for the ensuing year. The register should be divided into separate parts for each class of shops. The arrangement should be by tahsils, and a separate page should be allotted to each shop in alphabetical order. Further instructions for the maintenance of this register are given at foot of the form. Extracts from the register in Form G. 15 (after necessary changes), shall be prepared and forwarded to tahsildars and excise inspectors in whose tahsils or circles the shops are

Cf. B. O. no. 253/ V. E.—990. dated the 10th September, 1919.

Page.	Rule no.	Amendment or addition.
		<p>situated by the 20th of March. A list of all country spirit and drugs shops shall also be prepared and forwarded to each of the inspectors in charge of the bonded warehouses and to the Superintendent of Police for the information of his subordinates. Any changes made in the extracts or lists during the year shall be notified from time to time to officers concerned. Immediately on receipt of statements of issues in Form G. D. 23 from the drugs bonded warehouses in the district, in Form B. W. L. 12 from the country spirit bonded warehouses at head-quarters and in Form G. 14 from sub-treasuries, the entries appropriate to columns 8 and 9 of register G. 3 (a) must be filled in by reference to the printed scales and a notice prepared for each shop in Form G. 3 (b). These notices together with a list of the fees due from each shop in Form G. 3 (c) shall be forwarded to the tahsildar concerned.</p> <p>(6) Register of licence fees for tari shops under the surcharge system.</p>
72	185B.	<p>A register for all licences issued under the surcharge system shall be maintained in the Collector's office in form C. L. 21. This system at present applies only to tari shops in areas where a tree-tax is levied. This register should be opened as soon as possible after assignment of shops; and extracts and lists, as prescribed in rule 185A, should be prepared and forwarded not later than 20th September to tahsildars, excise inspectors and the Superintendent of Police in Form G. 15. Any changes made during the year shall be notified to the officers concerned."</p>
72	186	<p>In the heading above this rule read (6) for (4). In the last line but one for "Excise Commissioner" substitute "competent authority."</p>
72	187	<p>In the heading above this rule read (7) for (5).</p>
72	187A	<p>Add the following after rule 187 :— "(8) Register of receipts for and payments to supply contractors.</p> <p>187A. An account of receipts on account of price of country spirit and drugs, and periodical refunds thereof to the supply contractors of country spirit and hemp drugs shall be maintained in the</p>

Page.	Rule no.	Amendment or addition.
		Collector's office in Forms G. 6 A, G. 6 B and G. 6 C, separate pages in each being allotted to spirit and drags. This account will safeguard overdrawals and afford adequate means for the verification of the sum due to each individual contractor."
73	189	<p>Add the following at the end of the present rule:—</p> <p>"The Collector should, immediately on receipt of the decisions of Licensing Board, communicated to him under rule 94c (11) (d), forward them to the Excise Commissioner, with such remarks as he may deem necessary, so that the Excise Commissioner may be enabled to prefer an appeal to Government in good time, under rule 94C (19), if he disagrees with any decision of the Board."</p>
74	190	<p>Substitute "K" for "I" in the fifth line.</p> <p>Substitute the following for clause (2):—</p> <p>"(2) The district report should consist of the statements together with brief explanatory notes of those variations only which really need explanation. The note should be written continuously, with quarter-margin, on both sides of the paper."</p>
75	191	Cancel the lists under the rule and substitute the following:—

Cj. B. O.
1630N./V. E.
B. dated the 1
September, 190

I.—MONTHLY.

Serial number.	Name of return.	Rule by which prescribed.	By whom submitted.	Date of submission, monthly on—	Prescribed form.
			<i>To Excise Commissioner.</i>		
1	Return of issues from distillery ..	439	Inspector in charge of distillery.	1st ..	E. D. 31.
2	Report of cases instituted for offences against the excise and opium laws.	132	District Magistrate ..	10th ..	G. 22.
3	Monthly returns of work of excise inspectors and Assistant Excise Commissioner.	59	Assistant Excise Commissioner.	25th ..	Manuscript.
			<i>To Collector.</i>		
4	Comparative statement of issues of country spirit to shops from bonded warehouses.	579	Inspector in charge of warehouses at headquarters of district.	1st in case of cutting warehouses and 5th in case of warehouse at head quarters of district.	B. W. L. 12.
5	Comparative statement of issues of hemp drugs to shops from warehouses in contract areas.	631B/30	Do.	2nd ..	O. D. 23.
6	Abstract register of issues of drugs maintained in contract bonded warehouses supported by receipted applications.	631B/29	Do.	2nd ..	Manuscript.
7	Abstract register of passes maintained in spirit bonded warehouses supported by receipted applications.	577	Inspector in charge of warehouse.	2nd ..	B. W. L. 5 and 8.

I.—MONTHLY—(continued).

Serial No.	Name of return.	Rule by which prescribed.	By whom submitted.		Date of submission, monthly or—	Prescribed form.
			To Collector—(concluded).			
8	Account of spirit issued to each Indian State from a bonded warehouse.	577	Inspector in charge of warehouse.	Inspector in charge of warehouse.	.. .	Manuscript.
9	State of hemp drugs by farmers ..	Condition of license	Farmer ..	Farmer ..	..	I. D. 23.
10	Sales of gunja and charas by wholesale vendors	Ditto ..	Wholesale vendor ..	Wholesale vendor ..	..	I. D. 24.
11	Sales of bang by wholesale vendors, other than farmers.	Ditto ..	Ditto ..	Ditto ..	..	I. D. 25.
12	Falsified bang by cultivators ..	640	Tahsildar ..	Tahsildar ..	..	I. D. 26.
13	Sales by collectors of bang spontaneously grown.	652	Ditto ..	Ditto ..	..	I. D. 26.
14	Statement showing quantity of bang transported and amount of duty paid.	101—1	Officer authorized to issue transport passes.	Officer authorized to issue transport passes.	..	I. D. 26.
15	Statement of exports from one district to another.	181—1	Collector ..	Collector ..	..	G. 16.
16	Drugs storage fees ..	673	Inspector in charge of warehouse.	Inspector in charge of warehouse.	..	B. W. D. 14.

27 Demands, collections and balances of licence fees.

18 Monthly statement of work in districts not included in the charge of an Assistant Excise Commissioner.

19 Comparative statement of issues of country spirit to shops from bonded warehouses.

20 Comparative statement of issues of hemp drugs to shops in contract areas.

21 Statement of issues of drugs to shops in each area, excise inspector's circle in non-contract areas.

22 Abstract contract bonded warehouse ledger ..

23 Stock-taking statement for drugs..

24 Monthly statement of work ..

25 Notice to pay licence fee to be served on vendors under graduated surcharge system.

26 List of licence fee due from each shop ..

27 Statement of issues of country spirit and drugs to shops in each tahsil

130 & 131A.

Tahsiladar ..

Excise Inspector

51

To Assistant Excise Commissioner.

57a

Inspector in charge of warehouse.

58B/33

Ditto

191-1

Collector ..

58c

Inspector in charge of bonded warehouses.

59B/31

Ditto

32

Excise Inspector on preventive duty

To Tahsiladars

155A

Collectors

155-A

Ditto

28

Ditto

10th of the month to which it relates and in case of shops under the surcharge system, after a week of the service of notices on vendors.

1st ..

G. 51.

1st increase of outlying warehouses.

5th in case of warehouses at head quarters of district.

2nd ..

G. D. 21.

15th ..

G. 17.

1st ..

D. W. L. 6.

1st ..

G. D. 24, 25, 26.

1st ..

G. 54

As soon as assessment is made.

G. 3 (b)

Ditto

G. 3 (c).

15th of the month following that to which it relates.

G. 17.

I.—MONTHLY—(concluded).

(48)

Serial number	Name of return.	Rule by which prescribed.	By whom submitted.	Date of submission, monthly on—	Prescribed form.
		<i>To Excise inspector in charge of the warehouses at headquarters of district.</i>			
23	Sales of country spirit from wholesale shops and dépôts.	Condition of licence and rule 297A.	Wholesale vendor or dépôt agent.	1st	Manuscript.
27	Extract of shop register of issues of spirit maintained in bonded warehouses.	579 .	Inspector in charge of an outlying warehouse.	1st	B. W. L. 12.
30	Extract of shop register of drugs maintained in contract warehouse.	<i>To Excise inspector on preventive duty.</i> 681B/80	Inspector in charge of warehouse.	End of month	C. D. 23.

(i) *Return no. 2* should show the results of all cases instituted under the Excise and Opium Acts. The necessary data will be supplied to Collectors in the manner described in rule 133. The replies to all inquiries at foot should invariably be entered in the column of remarks. In districts included in the charge of an Assistant Excise Commissioner, the return should be submitted through the Assistant Excise Commissioner of the charge.

(ii) *Return no. 3* consists of certain statements prescribed by the Excise Commissioner and is intended to supply information regarding the work done by excise inspectors and Assistant Excise Commissioners and regarding consumption of excisable articles.

(iii) *Returns nos. 4, 5, 25, 26, 28 and 29* are very important. On them depend the assessment and recovery of monthly licence fees. Correct preparation and submission should be strictly enforced.

(iv) *Returns nos. 6, 7 and 8* are required for verification of warehouse transactions with treasury accounts and for adjustment of accounts of supply contractors and Indian States.

(v) *Returns nos. 9 to 15* are intended to supply information to the Collector of the district, and through him, in certain cases, to Collectors of other districts, of the consumption and movements of excisable articles, and to enable him to localise defective administration and ascertain the true value of licences. They also supply the necessary data for the preparation of quarterly returns prescribed for submission to Excise Commissioner. It is essential therefore that strict punctuality in their submission be enforced. Excise inspectors should ascertain personally that the registers from which the particulars are furnished are duly and properly maintained and that the returns are correctly prepared.

(vi) *Return no. 16* shows the collections of storage fees by the officer in charge of a hemp drugs warehouse. This is the only instance of a collection of revenue outside the Government treasury. Assistant Excise Commissioner should see that all receipts are promptly credited, and treasury receipts submitted to Collectors in support of each payment.

(vii) *Return no. 17* shows the monthly progress in collections on account of licence fees in each tahsil. This return will assist Collectors in seeing that tahsildars do not neglect their responsibility for the prompt collection and accounting to Government of excise demand in their tahsils. Further directions on this head will be found in Chapter IV.

(viii) *Returns nos. 19, 20, 21 and 27.*—These returns will enable Assistant Excise Commissioners and tahsildars to judge what relation the licit consumption bears to the probable actual demand, and thus to locate the areas in which there is most reason to suspect illicit practices.

II.—QUARTERLY.

Serial number.	Name of return.	Reqs by which prescribed.	By whom submitted.	Date of submission; monthly on—	Prescribed form.
<i>To Excise Commissioners.</i>					
1	Quarterly accounts comprising six statements	191—II	Collector ..	15th of month succeeding close of quarter.	G. 23.
2	Quarterly abstract of issues, etc. ..	439A	Inspector in charge of distillery.	1st of month succeeding close of quarter.	Manuscript.
3	Statement of accounts of licensed breweries ..	455	Collector ..	Ditto ..	B. 7.
4	Statement of rates for the import of hemp drugs into the Rampur State.	191—II	Agent to Governor for Rampur.	..	Manuscript.
<i>To Collector.</i>					
5	Statement of accounts by licensed brewers ..	455	Brewer ..	7th of first month after close of each quarter.	B 7.
6	List of licences granted by farmers under the <i>farming system for retail sale of country spirit.</i>	Condition of licence	Farmer ..	5th of first month after close of each quarter.	C. L. 18.
7	List of licences granted by the farmers of hemp drugs for retail sale of intoxicating drugs.	690	Ditto ..	Ditto ..	C. L. 16
8	Statement showing the deposits and withdrawals of ganja in the non-contract bonded warehouses.	673	Excise Inspector in charge of warehouse.	Ditto ..	B. W. D. 12.
9	Statement of deposits and withdrawals of charas in the non-contract bonded warehouses.	673	Ditto ..	Ditto ..	B. W. D. 13.
10	Statement of transactions of a contract warehouse for drugs, for transmission to Excise Commission.	681B/81	Ditto ..	Ditto ..	C. D. 24, 25, 26.

(1) *Return no. 1* comprises six statements.

(a) *Statement no. 1* will show the "receipts" and "charges" of the department during the quarter. It should be prepared according to the account month, as it is absolutely necessary that the figures given in it should exactly agree with those in the treasury accounts. All sums brought to the credit of the department should be shown in it, irrespective of the fact that the payments are in some cases on account of other districts. Except in the case of the sale-proceeds of opium issued from headquarter treasuries and advance deposits made at auctions, all excise receipts will, as far as possible, under rule 117, be paid into tahsil treasuries. The figures received from tahsils in the supplements to the eishas and the chalang prepared by the excise ahmad will afford full particulars for the preparation of the receipt portion of this return. The necessary particulars for charges of the department are partly available in the bills prepared in the Collector's office and partly furnished by Assistant Excise Commissioners at the end of each quarter. As soon as the departmental accounts have been completed, they should be forwarded to the Treasury officer for verification and signature to the certificate in the last column. Any discrepancies between the departmental and treasury accounts, as disclosed by the treasury certificate, should be made the subject of inquiry, and of report if the return has been submitted to the Excise Commissioner before adjustment, and the departmental accounts be proved to be incorrect. Collectors should see that the departmental accounts are not prepared in collusion with the treasury officials, as the check contemplated by the system of separate accounts is thereby entirely frustrated. The departmental accounts should, moreover, not be amended to secure correspondence with the treasury return without full inquiry. The instructions at foot of the returns should be carefully followed.

(b) *Statement no. 2.*—This statement concerns the transactions of distilleries and warehouses of country spirits under the distillery system, and incidentally the "consumption" of such spirit in districts or portions of districts under the same system. The necessary data for the preparation of this statement will be furnished to Collectors in returns nos. 4 and 7 of rule 191-I. It is necessary to bear in mind that, for the purposes of these returns, "consumption" means actual issues from bonded warehouses.

(c) *Statement no. 3.*—This statement deals with the district receipts, sale and balances of opium. The necessary figures will be received by Collectors from the Treasury officer and tahsildar.

(d) *Statements nos. 4 and 5.*—These statements concern hemp drugs. In districts under the contract system "consumption" means actual issues from the contract bonded warehouses to shops, and the necessary particulars for filling up the statements will be furnished to Collectors in returns nos. 5 and 6 of rule 191-I. In non-contract districts "consumption" for the purposes of these statements means imports, minus exports, if any. The imports and exports through warehouses and wholesale shops should not be overlooked in arriving at the district monthly consumption. The necessary particulars for filling up the statements in this case will be available in returns nos. 9 to 16 of rule 191-I and nos. 8 and 9 of rule 191-II.

(e) *Statement no. 6.*—This statement is intended to afford information to the Excise Commissioner of the state of the collections and balances of revenue derived from licence fees under all heads. It will be prepared from the register maintained in the Collector's office under rule 187. It should be stated in the remarks column in how many cases under each head the balances have equalled or exceeded the security deposits, whether the licences have been cancelled and, if not, why not; and what steps have been or are being taken to resell the shop. The directions in rules 120 121, and 121A should be carefully noted in this connection.

(2) *Return no 3.*—This return is a copy of return no. 5 furnished to Collectors by brewers under rule 191-II.

(3) *Return no. 5.*—Collector should ascertain the correctness of this return in all particulars by reference to the brewery book (Form B. 1). Where issues are permitted under bond for subsequent payment of duty, care should be taken to see that the quarterly issues under bond in no case exceed the amount of the security deposit, and that the full duty on all issues during the quarter is paid to Government as soon as the quarterly account has been examined and its correctness ascertained.

(4) *Returns nos. 6 and 7* should show all licences granted up to the date of their submission.

(5) *Returns nos. 8 and 9.*—The certificate of verification of the stocks of drugs in the warehouse required by rule 673 should be attached to the returns.

Serial number.	Name of return.	Rule in which prescribed.	By whom submitted.	Date of submission.	Prescribed form.
			<i>To Excise Commissioner.</i>		
1	Statement of licences cancelled and shops resold.	81	Collector ..	15th April and 15th October.	G. 24.
2	Statement of licences for retail and wholesale vend of foreign liquor.	101—III	Ditto ..	Ditto ..	F. L. 12.

(1) *Return no. 1.*—This statement should show all shops the licences of which have been cancelled, and all shops resold under the orders of the Collector of the district during the preceding half-year. The entries in column 4 should be as brief as possible. If the resale is due to default of payment, the word "default" will suffice. If for breach of any condition of licence the entry should be "breach of 4th (or as may be) condition of licence." If owing to surrender of licence "licence surrendered", etc., etc.

(2) *Return no. 2.*—This return supplies information of the number of licences granted by Collectors under rules 257, 259 and 261 to 267 on full or reduced fees.

IV.—ANNUAL.

(51)

Name of return.	Ratio in which prescribed.	By whom submitted.	Date of submission	Prescribed form.
1 Statement of excise receipts and charges for the year.	191-IV	Excise Commissioner ..	1st August ..	G. 48.
2 Statement of breweries in operation in the United Provinces.	191-IV	Ditto ..	15th January ..	B. 8.
3 Initial returns	193	To Board of Revenue. Collector and Assistant Excise Commissioner.		
4 Statement of Government stores ..	191-IV	Assistant Excise Commissioner.	25th March ..	G. 26.
5 Appendices to Excise Administration report A to K (Provincial) and I to V (Imperial).	190	Collector ..	1st April ..	G. 28.
6 Appendices to Excise Settlement report under auction system.	73	Ditto ..	15th May ..	G. 29 to 42.
7 Appendices to Excise Settlement report under graduated surcharge system.	78A	Ditto ..	15th day after the sale ..	O. L. 17, 18, 19.
8 Appendices to Excise Settlement report under uniform surcharge system.	78B	Ditto ..	15th February ..	O. L. 20.
9 Statement of receipts and charges ..	191-IV	Ditto ..	15th August ..	O. L. 20.
		Ditto ..	1st May ..	G. 43.

10	List of excise defaulters and of persons ineligible for future excise contracts.	191-IV.	Collector ..	..	5th December ..	G. 44.
11	Statement of breweries in operation during the year.	191-IV	Ditto ..	..	15th December ..	B. 8.
12	List of sanctioned shops unsold at settlement.	72-II	Ditto ..	..	1st April ..	G. 45.
13	Statement of excise Processes issued and fees realized during the year.	191-IV	Ditto ..	..	15th May ..	G. 46.
14	Detailed list of licences for cultivation of hemp.	642	To Collector Tabaldar ..	..	15th October ..	I. D. 4.
15	Statement of area actually under hemp cultivation.	644	Ditto ..	..	15th April ..	I. D. 5.
16	Statement of breweries in operation ..	191-IV	Brewer ..	..	5th December ..	B. 8.
17	List of excise defaulters ..	191-IV	Excise Commissioner ..	..	Before commencement of excise sales.	G. 47.
18	Statement of sales ..	191-IV	Vendors of foreign liquor.	..	15th April ..	Manuscript.
<i>To Superintendent of Police.</i>						
19	List of shops sold or assigned under the auction, fixed fee and graduated surcharge systems.	184-185A	Collector ..	..	20th March ..	G. 15.
20	List of <i>tari</i> shops sold or assigned ..	184-185D	Ditto ..	..	20th September ..	G. 15.

(i) *Return no. 1.*—This statement will be prepared in the office of the Excise Commissioner, partly from existing information and partly from particulars furnished by the Collector of Allahabad and the Deputy Commissioner of Lucknow (return no. 8). It will be forwarded to the Board of Revenue for transmission through the Local Government to the Director-General of Commercial Intelligence.

(ii) *Return no. 2.*—This statement will be prepared from return no. 10 furnished by Collectors of districts in which breweries have been established, and will be submitted to the Board of Revenue for transmission to the Government of India.

(iii) *Return no. 5.*—This consists of 17 statements, of which 10, numbered A, B, C, D, E, F, G, I, J and K, are Provincial, and seven, numbered L, M, N, O, P, Q, R, S, T, U, V, Imperial, the latter having been prescribed by the Government of India. All necessary instructions for the preparation of these returns will be found at the foot of each return. The fair copies of the appendices should be submitted direct to the Excise Commissioner and the office copies to the Commissioner of the division along with the report. The latter will forward the report to the Excise Commissioner, and return the office copies of the appendices to the Collector immediately after perusal. Any delay in the submission of the appendices will be noticed in the provincial report.

(iv) *Return no. 9.*—This is a special return required from the Collector of Allahabad and Deputy Commissioner of Lucknow.

(v) *Return no. 10.*—Cases repeatedly come to notice in which persons who have made default in excise contracts in one district have, in ignorance of their antecedents, been permitted to enter into similar engagements in another district, with the result of further loss to the revenue. In order to minimize this source of loss, a printed list of such defaulters is prepared and circulated to all district officers immediately before the annual sales, from particulars furnished by district officers in Form G. 44. The list should show the names of all persons whose bids were accepted at the excise auctions and who either failed to take up their contracts, or having taken them up subsequently made default in the instalments, the amount of loss in either case to Government not being less than Rs. 200, and also of those persons whose conduct justifies their exclusion from excise contracts. The list should be alphabetically arranged to facilitate the compilation of the provincial list. Any defaulter whose name is on a previous list who pays up the amount due from him and is otherwise eligible for contracts, may be reported for exclusion from the list, and this will be done and notified to district officers in a memorandum at foot of the next list of defaulters.

(vi) *Return no. 11.*—This return will be submitted by the Collectors of brewery districts only from information supplied to them by the brewers in return no. 16. It shows the estimated output of the brewery during the calendar year, and should not be held over until the year has expired and the returns are available.

(vii) *Return no. 12.*—This return is required with a view to draw the Collector's attention to any shops remaining unsold at settlement and after 1st April.

(viii) *Return no. 13.*—This return is required in order to enable the receipts to be checked with a similar return submitted by the Accountant-General.

(ix) *Returns nos. 14, 15 and 18* supply information for the Collector's annual report.

(x) *Return no. 16* is intended to show the estimated outturn of each brewery for the calendar year for the preparation of return no. 11 which is submitted to the Excise Commissioner.

(xi) *Return no. 17.*—This is compiled from return no. 9, furnished by district officers to whom printed copies are supplied before the commencement of the excise sales.

(xii) *Returns nos. 6 to 8 and 19 to 23.*—These are intended to supply information to all officers concerned, of the results of annual settlements of excise shops.

Page.	Ruls no.	Amendment nr addition.
88	192	<i>Delete sub-sections (2) and (3) under III—Annual, renumber 4, 5, 6, 7, and 8 as (2), (3), (4), (5), and (6).</i>
89	192	<i>Delete (ii) return no. 2 and (iii) return no. 3 and renumber iv, v, vi and vii as ii, iii, iv and v.</i>
90	193	<i>After the word "Collectors" add "and Assistant Excise Commissioners."</i>
91	202	<p><i>In the list under the rule cancel the following entries:—</i></p> <p><i>Application tendering duty for removal of spirit from a public distillery or non-contract bonded warehouse.</i></p> <p><i>Licence to work a still within a public distillery.</i></p> <p><i>Licence for wholesale vend of country spirit in districts under the ordinary distillery system.</i></p> <p><i>Licence for retail vend of country spirit in districts under the ordinary distillery system.</i></p> <p><i>Nominal roll of servants in public distilleries.</i></p> <p><i>Pass for removal of country spirit to a bonded warehouse in non contract districts.</i></p> <p><i>Pass for removal of spirit from public distillery, non-contract bonded warehouse or wholesale shop.</i></p> <p><i>Pass for removal of spirit from a contract warehouse or wholesale shop.</i></p> <p><i>Passbook for country spirit deposited in a warehouse.</i></p> <p><i>Register of duty-free issues.</i></p> <p><i>Register of issue vessels in contract bonded warehouse.</i></p> <p><i>Statement of issues of country spirit to shops under the distillery system in non-contract districts.</i></p> <p><i>Statement of issues of country spirit from warehouses in non-contract districts.</i></p> <p><i>Conservancy fund account.</i></p> <p><i>Register of passes covering issues from private distillery.</i></p> <p><i>Register of deposits and withdrawals of spirit in non contract warehouse.</i></p> <p><i>Register of deposits and withdrawals of spirit in unganged store-room.</i></p> <p><i>Register of deposits and withdrawals in ganged store-room.</i></p> <p><i>Register of receipts, issues, and balances of country spirit in public distillery (daily).</i></p> <p><i>Register of casks in the ganged and noganged store-rooms.</i></p> <p><i>Register of the number of gallons of country spirit issued to each shop within a distillery circle (daily).</i></p> <p><i>Statement of officer's over 55 years of age.</i></p>

*Cf. B. O no. 27
V—3280., date
the 30th August
1921.*

*Cf. B. O. no. 276
V—3280., date
the 30th August
1921.*

Page.	Rule no.	Amoudment or addition.														
51 to 97	202	<p>Four diaries of excise inspectors in non-contract and non-special management districts.</p> <p>Statement of valuable ordinance and other Government stores.</p> <p>Special inspection book.</p> <p>Transfer the entry "ordinary inspection book" under "permanent retention" to "Three years' retention."</p> <p>Transfer the entry "statement of wash made and spirit obtained therefrom" under "permanent retention" to "six years' retention"</p> <p>Transfer the entry "Register of all sanctioned shops" under "six years" period of retention to "Permanent."</p> <p>Add the following records to the list in rule 202:—</p> <table border="0"> <tr> <td>"Appointment of officers to hold charge of excise ..</td><td>1 year.</td></tr> <tr> <td>Correspondence regarding supply of stationery, forms and postage stamps to excise inspectors ..</td><td>Do</td></tr> <tr> <td>Correspondences regarding disposal of stock on determination of licence ..</td><td>Do</td></tr> <tr> <td>Correspondence regarding maintenance of forms and registers in distilleries and bonded warehouses ..</td><td>Do.</td></tr> <tr> <td>Sale proclamations and correspondence connected therewith ..</td><td>Do.</td></tr> <tr> <td>Reports on the character and qualifications of excise inspectors and clerks ..</td><td>One year after retirement.</td></tr> <tr> <td>Appointment, promotion and punishments of excise peons</td><td>Three years after entry in service book</td></tr> </table>	"Appointment of officers to hold charge of excise ..	1 year.	Correspondence regarding supply of stationery, forms and postage stamps to excise inspectors ..	Do	Correspondences regarding disposal of stock on determination of licence ..	Do	Correspondence regarding maintenance of forms and registers in distilleries and bonded warehouses ..	Do.	Sale proclamations and correspondence connected therewith ..	Do.	Reports on the character and qualifications of excise inspectors and clerks ..	One year after retirement.	Appointment, promotion and punishments of excise peons	Three years after entry in service book
"Appointment of officers to hold charge of excise ..	1 year.															
Correspondence regarding supply of stationery, forms and postage stamps to excise inspectors ..	Do															
Correspondences regarding disposal of stock on determination of licence ..	Do															
Correspondence regarding maintenance of forms and registers in distilleries and bonded warehouses ..	Do.															
Sale proclamations and correspondence connected therewith ..	Do.															
Reports on the character and qualifications of excise inspectors and clerks ..	One year after retirement.															
Appointment, promotion and punishments of excise peons	Three years after entry in service book															

Cf. B. O. no. 37/V.
E.—625B., dated
the 5th January,
1921.

Cf. B. O no 72N/
V. E.—1650.,
dated the 6th
May, 1920.

Page.	Rule no.	Amendment or addition.
		Correspondence regarding refund of duty on beer .. 3 years.
		Correspondence regarding supply of furniture and stores .. Do.
		Inspection reports .. Do.
		Monthly reports of Assistant Excise Commissioners .. Do.
		Proceedings of district conferences .. Do.
		Petitions of appeal against orders of Collectors and excise officers .. Do.
		Correspondence regarding appointment, promotion, transfer, punishment, pay and leave of excise inspectors and other subordinates; also appellate orders regarding appointments, promotions and transfers.. Six years after cessation of service
		Correspondence connected with the location and number of shops for sale of excisable commodities .. 6 years.
		Correspondence regarding collection, suspension, remission and refund of excise revenue .. Do
		Correspondence regarding import, export, transport and possession of excisable articles .. Do.
		Correspondence regarding cultivation, storage and sale of the hemp plant .. Do.
		Correspondence regarding collection and sale of the spontaneous growth of the hemp plant .. Do.
		Correspondence regarding projects for excise buildings .. Do.
		Correspondence regarding purchase of tents .. Do
		Correspondence regarding extension of service to excise officials over 25 years of age .. Do.
		Proceedings of advisory committees and licensing boards .. Do.
		Correspondence relating to the Excise Act and rules framed under the Act .. Permanent.
		Correspondence regarding relations of excise staff with the police .. Do
		Correspondence regarding duties of Assistant Excise Commissioners and excise inspectors .. Do.
		Correspondence regarding establishment, control, general arrangement, management and abolition, etc., of distilleries .. Do.
		Correspondence regarding denaturation of spirit .. Do
		Correspondence regarding construction and working of breweries .. Do.
		Correspondence regarding establishment, warehousing, etc., of spirits .. Do.
		Guard book of Excise Commissioner's circulars .. Do.
		Card attached to packages of drugs on deposit in a contract warehouse .. Do.
		When the packages are removed.

..cket book (Form E. D. 2) ..	Do.
Licence for the manufacture and retail vend of <i>tari</i> and <i>sendhi</i> under the tree-tax system	Do.
Application for tendering tree-tax and sur-charge under the tree-tax system at a sub-treasury	Do.
The tapper's permit	Do.
The carriers permit or transport pass ..	Do.
Pass book for country spirit-shop ..	Do.
Licence for wholesale supply of hemp drugs under contract system	Do.
General bond for transport of hemp drugs without payment of duty	Do.
Application tendering duty and price for removal of hemp drugs from a contract warehouse	Do.
Drugs pass book for shop	Do.
Application for permit to transport drugs under bond	Do.
Permit for transport of drugs under bond ..	Do.
Pass for ditto ditto ..	Do.
Licence for retail sale of hemp drugs under contract system	Do.
Monthly comparative statement of issues of hemp drugs to shops	Do.
Stock-taking statement for <i>ganja</i> stored in a contract warehouse	Do.
Stock-taking statement for <i>charas</i> stored in a contract warehouse	Do.
Stock-taking statement for <i>bhang</i> stored in a contract warehouse	Do.
List of licence fees due from excise shops forwarded to tahsildar	Do.
Statements of issues from wholesale depôts of country spirit	Do.
Licence for retail sale for consumption off the premises of country spirit in sealed bottles ..	Do.
Licence for retail sale for consumption off the premises of country spirit	Do.
Licence for retail sale for consumption on and off the premises of country spirit	Do.
Statement showing the settlement of country spirit, drugs opium, and <i>tari</i> shops under the surcharge system	Three years.
Register of permits for transport of drugs under bond	Do.
Register of passes for transport of drugs bond	Do.
Register of receipts of <i>charas</i> into contract warehouse	Do.
Register of receipts of <i>bhang</i> into contract warehouse	Do.
Register of receipts of <i>ganja</i> into contract warehouse	Do.
Register of issues of <i>charas</i> from a contract warehouse	Do.
Register of issues of <i>bhang</i> from a contract warehouse	Do.

age.	Rule no.	Amendment or addition.
		<p>Register of issues of goods from a contract warehouse .. Three years.</p> <p>Register of duty issues of spirits to shops .. Do.</p> <p> Ditto .. Shops .. Do.</p> <p> Ditto .. Shops .. Do.</p> <p>Register of receipts and payments on account of price of spirit and drugs .. Do.</p> <p>Register of unadjusted items of payment on account of price of spirit and drugs .. Do.</p> <p>Memorandum of receipts, payments etc., on account of price of spirit and drugs .. Do.</p> <p>Annual statement of Government stores .. Do.</p> <p>Register of licence fees for taxi shops under the surcharge system .. Six years.</p> <p>Register of demands and collections for shops under the graduated surcharge system .. Do.</p> <p>Shop inspection register of taxi .. Permanent.</p> <p>Village inspection register of taxi .. Do.</p>
99	205	<p>Substitute the following for this rule:—</p> <p>"205. The standard of supply shall be as follows:—</p> <p>Standard of supply.</p> <p>(1) (a) For each Collector's office one single stem direct reading glass hydrometer.</p> <p>(b) For each distillery two sets of five stem glass hydrometers, and two extended single stem hydrometers.</p> <p>(2) (a) In areas included in the charge of an Assistant Excise Commissioner:—</p> <p>For each Assistant Commissioner one set of five stem glass hydrometers with a large oval testing glass for standardization of distillery and warehouse instruments and one single stem direct reading glass hydrometer for his use in shop inspections.</p> <p>For each officer in charge of a bonded warehouse one set of five stem glass hydrometers.</p> <p>For each inspector on preventive duty one single stem direct reading glass hydrometer for outdoor work.</p> <p>(b) In districts not included in the charge of an Assistant Excise Commissioner—</p> <p>For each inspector one single stem direct reading glass hydrometer.</p> <p>A thermometer, testing glass and a book of tables accompany each hydrometer.</p> <p>NOTE.—The single stem direct reading glass hydrometers will be supplied when the brass Sykes' hydrometers at present in use are worn-out or become defective."</p>

Page.	Rule no.	Amendment or addition.
101	214	Cancel the word "public" in the first line. Add "or of Assistant Commissioners' offices" after "warehouses" in the second line.
101	216	Substitute the following for this rule:— "216. Each Assistant Excise Commissioner will be given a supply of spare locks to be kept as a reserve." Reserve locks supplied.
101	218	In the fourth line substitute "a" for "the".
101	219	In the last line cancel the words "Collector or officer in charge of excise" and substitute "Assistant Excise Commissioner."
102	220	Substitute the following for this rule:— "220. The quantities in excess of which (a) no denatured spirit shall be imported, exported or trans- ported and (b) no country liquor shall be transported except under a pass as provided in section 15 of the Act are specified below:— Denatured spirit .. Two gallons. Country spirit .. One tier of 85° U. P. or its equi- valent in spirit of other strengths Tari .. Four seers. Provided that in tracts where the farming and ontstill systems are in force, the quantity prescribed for the transport of country spirit shall be one gallon or six reputed quart bottles."
103	226	For the heading read "Denatured spirit" only.
103	230	In clause (a) delete "(a)" and the words "or sale" and cancel clause (b).
103	231	After the words "30th December, 1910," in the fifth line add the words "and notification no. 170/ XIII—187, dated the 24th February, 1916," and after the words "30th December, 1910," in the last line add the words "and 24th February, 1916."
105	234	Substitute "Indian" for "native" wherever it occurs and also in the heading above the rule. In line 5 delete the word "and" preceding clause 2 and add the following clause:— "and (3) Indian States, export to which has been specially sanctioned by Government."

Cf. B. O. no. 215/
V. E.—2800,
dated the 14th
June, 1921 and no.
868/V. E.—3320,
dated the 18th
September, 1922.

Cf. Notification
no. 18/XIII—99,
dated the 4th
January, 1918.
Cf. notification
no. 262/XIII—49,
dated the 6th
September, 1922.

Page.	Rule no.	Amendment or addition.
		<i>After the word "Ditto" in the margin add the words "as amended by notification no. 18/XIII—169, dated the 9th January, 1914."</i>
105	235	<i>Substitute "Indian" for "native" in the first line.</i> <i>For the word "Ditto" in the margin substitute "of. notification no. 650/XIII—85, dated the 18th August, 1910."</i>
106	238, 240	<i>Substitute "Indian" for "native" wherever it occurs.</i>
107	243	<i>In line 2 for the words "Punjab and North-West Frontier Province" substitute "Punjab, Delhi, and North-West Frontier Provinces."</i> <i>To the marginal reference add notification no. 539/XIII—105, dated the 31st July, 1913.</i>
107	243A	<i>Insert the following as a new rule 243A :—</i> 243A. —Duty-paid country spirit manufactured at any distillery in the United Provinces besides the Ross distillery may be exported to the Punjab, Delhi, and North-West Frontier Provinces under the following rules :— <ol style="list-style-type: none"> (1) The exporter shall present an application for a pass to the excise inspector in charge of the distillery, together with an authority to import, signed by the Financial Commissioner, Punjab, by the Chief Commissioner, Delhi, or by the Chief Commissioner, North-West Frontier Province, or by an officer to whom any of these officers has delegated the power to sign such authority. (2) The inspector may thereupon grant a pass authorising the export of the spirit on payment of duty at the prescribed rate. A copy of the pass shall be sent to the Deputy Commissioner of the district of import.
107	244	<i>Cancel this rule (vide notification no. 20/XIII—169, dated the 9th January, 1914).</i>
108	245	<i>Substitute "Indian" for "native" in the heading above the rule and in the body of the rule, wherever it occurs.</i>

Of. Notificat
no. 1070/XII
119, dated 31
80th Octob
1919.

Page.	Rule no.	Amendment or addition.
109	246	<p><i>Substitute the following for the first sentence of this rule:—</i></p> <p><i>"From manufactured at a distillery in the United Provinces and intended for British or Indian Troops may be exported (1) to the Panjab, Delhi, and North-West Frontier Provinces on prepayment of duty at Rs. 10-10 per imperial gallon L. P.; (2) to any other part of India at Rs. 10 per imperial gallon L. P. and under a pass as provided in the following rules:—"</i></p> <p><i>To the marginal reference add notification no. 86/XIII—20, dated the 17th August, 1921.</i></p>
109	247	<p><i>For the heading and the rule substitute the following:—</i></p> <p><i>"(7) Denatured spirit.</i></p> <p>247. Any person may export denatured spirit manufactured at a distillery in the United Provinces under a pass as provided in the following rules:—</p> <p>(1) The exporter shall present an application to the officer in charge of the distillery.</p> <p>(2) The application must specify—</p> <p>(i) the name of the consignee;</p> <p>(ii) the name of the consignee;</p> <p>(iii) the quantity of de-</p>

Cf. notification no. 807/XIII—20 dated the 14th October, 1921.

Cf. Notification no. 15/XIII—20, dated the 4th January 1921.

Denatured spirit may be exported under pass.

Contents of application.

Page.	Rule no.	Amendment or addition.
		Revenue authority of the district or place to which the spirit is to be taken, and the third retained for record.
110	248	<p>(6) When denatured spirit is exported to the Bombay Presidency, in addition to the procedure laid down above, a certified copy of the certificate of test by the Chemical Examiner for Customs and Excise, Calcutta, of the denaturing agents and of the spirit from the hulk of which the consignment is taken shall also be forwarded to the Chief Revenue authority of Bombay, or officer specially appointed in that behalf. The consignment shall be sealed with the departmental seal."</p> <p><i>Substitute "India" for "native" in the first line.</i></p> <p><i>For "Rs. 7-8 per London proof gallon" substitute "Rs. 10 per London proof gallon."</i></p>
110	249	<p>To the marginal reference add notification no. 1134/XIII—103, dated the 22nd December, 1910.</p> <p><i>Cancel clause (1) and renumber clauses (2) and (3) as (1) and (2). In the new clause (1) [old clause (2)] substitute the words "officer in charge of the distillery from which the transport is to be made" for the words "Collector of the district in which the distillery is situated".</i></p>
110	250	<p><i>Cancel clause (1) and the number (2). The present clause (2) should be read in continuation of the words "save that".</i></p>
111	253	<p><i>Cancel the rule and substitute the following:—</i></p> <p>"253. A licensed retail vendor of country spirit on production of his pass book in Form B. W. L. 9 may obtain supplies of country spirit from a wholesale shop established in his district, provided his shop is not situated in an area where the rate of duty is higher than that applying to the place where the wholesale shop is situated. Entries relating to the consignment must be made in the pass book and signed by the licensed wholesale vendor or his representative prior to removal of the spirit. The licensed wholesale vendor will be held strictly responsible for the correctness of the entries made in the pass book. After completion of the entries the pass book must be returned to the person removing the spirit."</p>
111	254	<p><i>In clause (1) after the word "allowed" add "or in which the farming system is in force."</i></p>
111	254	<p><i>In clause (2) after the word "levied" add "or for which a higher retail price is fixed."</i></p>

Cf. Notification no. 16/XIII—1 dated the 4th January, 1918.

Cf. Notification no. 16/XIII—99, dated the 4th January, 1918.

Cf. B. O. no. 372/V. P.—333C dated the 15th September 1912.
Ditto.

Pago.	Rate no.	Amendment or addition.
112	256	<p>Add the following note to this rule :—</p> <p>"NOTE.—This exemption does not extend to mauza Damani or mauza Eadrinath or to the tract of land lying on the right bank of the Alaknanda river between the bridge of mauza Mana and the bridge at mauza Damani in pargana Palkhaoda in the Oarhwal district"</p>
113	259	<p>Substitute the following for present rule:—</p> <p>(2) Retail licences.</p> <p>" 259. The following classes of licences for the Retail licences. Kinds retail vend of foreign liquor of— may be granted :—</p> <p>These licences in Form F. L. 3 may be granted</p> <p>(1) Hotel and staging to the proprietors or lessees of or dak bangalow licen- premises which are <i>bond fide</i> ces. places for the lodging and entertainment of travellers, and to persons in charge of staging or dak bangalows. They cover retail sale, for consumption on the premises only, to persons actually residing in, and <i>bond fide</i> travellers making a temporary halt at, the hotel or staging or dak bangalow. They do not cover the right of sale to the general public resident in the place where the hotel or staging or dak bangalow is situated. Such sales, where permitted, must be covered by an additional licence in Form F. L. 4 or F. L. 8. The aggregate fee chargeable for the two licences shall not exceed Rs. 1,500.</p> <p>only in the case of places where no licence exists for the sale of liquor for consumption off the premises.</p> <p>These licences, in Form F. L. 4 cover retail sale,</p> <p>(2) Restaurant or hotel in all corners, for consump- bar licences. tion on the premises subject to the conditions of the licence. They may only be granted to the proprietors or lessees of premises which are maintained for the main purpose of supplying the public with meals served in European fashion or to the proprietors or lessees of <i>bond</i></p>

Cf. B. O. no. 80/V. E.—6828, dated the 11th February, 1915.

Cf. B. O. no. 329/V. E.—2400, dated the 29th August, 1922. —

Page.	Rule no.	Amendment or addition.
		<p><i>vide</i> hotels. With this consideration in view the Collector must carefully scrutinise all applications for this class of licence, and in forwarding the application to the Excise Commissioner, he should state whether in his opinion the application is made with the object of securing the licence as a necessary adjunct to a genuine hotel or restaurant business or is one made with the main object in view of supplying, under the guise of a bogus hotel or restaurant business, liquor to the general public. In a case where the licence is combined with a licence in Form F. L. 3 the aggregate fee chargeable for the two licences shall not exceed Rs. 1,500.</p> <p>These licences shall be in Form F. L. 7 and shall</p> <p>(3) Railway refreshment room or dining car licences. cover retail sale in railway refreshment rooms and dining cars maintained by, or under the supervision and control of, railway administrations. They cover the right of retail sale only to <i>bond fide</i> railway passengers, either in course of transit by train or making a temporary halt at the railway station at the beginning or end of a railway journey for consumption on the premises, or for consumption off the premises, in quantities not exceeding two quarts of each kind of liquor to any one <i>bond fide</i> railway passenger. They do not cover the right of retail sale, either for consumption on or off the premises, to persons other than <i>bond fide</i> railway passengers; such sales, where permitted, must be covered by an additional licence in Form F. L. 4, F. L. 8 or F. L. 9. In a case where the licence is combined with a licence in Form F. L. 4 or F. L. 8 or F. L. 9, the aggregate fee for the two licences shall not exceed Rs. 1,500.</p> <p>Licences for retail sale in dining cars in Form F. L. 7 will be granted only with the sanction of the Excise Commissioner. In the case of cars on trains running through the territories administered by more than one Local Government the licence shall be issued by the Local Government within whose territories the headquarters of the refreshment contracting firms are situated, and shall be held to cover the whole extent of the journey of the train in respect of which it is granted. Intimation of the issue of the licence shall be given to every Local Government or Administration through whose territories the train passes in the course of its journey.</p>

Page.	Rule no.	Amendment or addition.
		<p>These licences are of two classes:—</p> <p>(4) Shop licences. (a) Covering retail sale for consumption both on and off the premises in Form F. L. 8.</p> <p>(b) Covering retail sale for consumption off the premises only in Form F. L. 9.</p> <p>These licences shall be granted with the previous sanction of the Excise Commissioner, except those of class (a), for shops situated within the jurisdiction of a Licensing Board in which cases such board is the sanctioning authority. Except in cases where the licence is opposed to public sanction the Excise Commissioner shall fix the licence fee, subject to the general control of the Board of Revenue.</p> <p>These licences are issued in connection with</p> <p>(5) Canteen tenant the grant of contracts for the licences. retail vend of foreign liquor under the military "canteen" system. Sales under this licence can only be made at the canteen or place appointed for the purpose by the military authorities and only to those persons attached to the regiment for which the licence is granted or duly authorised under the regulations of the Army to use such canteen. The licence shall be in Form F. L. 6.</p> <p>These licences cover the sale by auction, by any</p> <p>(6) Auctioneer's licence. person charging a fee or commission for his services, of foreign liquor, whether the property of private persons, or consigned in the ordinary course of trade for sale by auction. Sales under these licences may be held at any place within these provinces. The licence covers the issue on payment of samples to intending purchasers not exceeding in bulk one repoted quart bottle. There is no limit to the quantity which may be sold in a single transaction. The licence shall be in Form F. L. 10.</p> <p>Where a licence is required for races, sports,</p> <p>(7) Occasional licence. dances or other forms of public entertainment of a purely temporary nature the Collector may issue a licence in Form F. L. 5 to cover retail vend of foreign liquor on the premises in which the entertainment is held for such hours as he considers advisable. The licence may be granted for the whole period during which the entertainment may last up to a maximum of ten days.</p> <p>Where a licence is required for a public place of</p> <p>(8) Theatre bar licence. entertainment of a more or less permanent nature, such as a theatre or cinema occupying permanent premises,</p>

Page.	Rule no.	Amendment or addition.																																										
		<p>the Excise Commissioner may sanction the issue of a licence in Form F. L. 5A, subject to such special conditions in each case as may appear necessary to him and for such term as may seem to him advisable to cover the retail sale of foreign liquor on the premises on which the entertainment is held. Sales under cover of such a licence shall be made only during an actual performance other than a rehearsal, and for not more than half an hour after its conclusion, provided that sales shall under no circumstances be made after midnight."</p>																																										
114	260	<p>Cancel the present rule and substitute the following:—</p> <p>"260. Except in the cases of occasional and theatre bar licences, licences shall not be granted for a less period than one year, the full fee being payable in advance. In the case of a licence for premises not licensed during the previous year, granted during the course of the excise year, the licence shall be granted for the whole remaining portion of the year, at a fee proportionate to the annual fee prescribed, calculated in all cases from the commencement of the quarter in which such licence is granted."</p> <p><i>Cf. Notification no. 290/XIII-43, dated the 6th October, 1922.</i></p>																																										
114	261	<p>For the present rule substitute the following:—</p> <p>"261. The following shall be the fees in the case of the several classes of retail licences:—</p> <p><i>Fees.</i></p> <table border="0"> <thead> <tr> <th><i>Description of licences.</i></th><th><i>Annual fees.</i></th><th><i>Rs</i></th></tr> </thead> <tbody> <tr> <td>1. Hotel licence ..</td><td>..</td><td>1,500</td></tr> <tr> <td>2. Restaurant or hotel bar licence ..</td><td>..</td><td>1,500</td></tr> <tr> <td>3. Railway refreshment room or dining car licence ..</td><td>..</td><td>1,500</td></tr> <tr> <td>4. Shop licence—</td><td></td><td></td></tr> <tr> <td> (a) for consumption off the premises</td><td></td><td>1,000</td></tr> <tr> <td> (b) for consumption both "on" and "off" the premises..</td><td>..</td><td>1,500</td></tr> <tr> <td>5. Canteen tenant licence—</td><td></td><td></td></tr> <tr> <td> Regiments ..</td><td>..</td><td>21</td></tr> <tr> <td> Small units ..</td><td>..</td><td>12</td></tr> <tr> <td>6. Auctioneers' licence ..</td><td>..</td><td>5</td></tr> <tr> <td>7. Occasional licence..</td><td>..</td><td>4 per diem.</td></tr> <tr> <td>8. Theatre bar do. ..</td><td>..</td><td>5 ditto</td></tr> <tr> <td></td><td>or</td><td>123 per mensem.</td></tr> </tbody> </table> <p>They shall be paid strictly in advance."</p> <p><i>Cf. B. O. no. 321/V.E.—3400, dated the 31st August, 1922.</i></p>	<i>Description of licences.</i>	<i>Annual fees.</i>	<i>Rs</i>	1. Hotel licence	1,500	2. Restaurant or hotel bar licence	1,500	3. Railway refreshment room or dining car licence	1,500	4. Shop licence—			(a) for consumption off the premises		1,000	(b) for consumption both "on" and "off" the premises..	..	1,500	5. Canteen tenant licence—			Regiments	21	Small units	12	6. Auctioneers' licence	5	7. Occasional licence..	..	4 per diem.	8. Theatre bar do.	5 ditto		or	123 per mensem.
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Page.	Rule no	Amondment or addition.	
115	262	<p><i>Substitute the following for the present rule:—</i></p> <p>"262. Licences of classes 1, 2, 3, 4 (a) and 8 mentioned in rule 261 shall be granted only with the previous sanction of the Excise Commissioner. In the case of licences of class 4 (b) also, the Excise Commissioner is the sanctioning authority except in areas where a Licensing Board has jurisdiction, in which case the sanction of such Board is necessary. In all cases, except those where the fee is fixed by auction, the Excise Commissioner shall fix the fees payable subject to the general control of the Board of Revenue. In fixing the fees the Excise Commissioner shall be guided by the amount of business done under the licence."</p>	<p><i>Cf. B. O. no. 311/V.E.—2400. dated the 31st August, 1923.</i></p>
115	263	<p><i>Substitute the following for the present rule:—</i></p> <p>"263. Where it can be shown that the grant of a licence of classes 1, 2, 3, 4 and 8 would be a public convenience and the probable extent of the business would not justify the levy of the full fee, the Collector may propose, and the Excise Commissioner may sanction, such lower fee as he may see fit. Licences of these classes once sanctioned may be renewed by the Collector at the same fee if he has no reason to suppose that the volume of business done under the licence has materially changed. An increase or decrease in the fee requires the sanction of the Excise Commissioner."</p>	Ditto.
115	263A	<p><i>Add the following after rule 263:—</i></p> <p>"263A. Each licensee of classes 1 to 5 shall obtain on payment a register (form F. I. 20) from the Collector's office and maintain a correct account therein of his daily transactions in liquor."</p>	Ditto.
115	264	<p><i>Cancel the words beginning with the word "shall" in the fifth line and ending with the word "and" in the last line of the rule.</i></p> <p><i>Add the following under this rule:—</i></p> <p>cription "</p>	Ditto.

Page.	Rule no.	Amendment or addition.
115	266	<p><i>Substitute the following for this rule:—</i></p> <p>"266. Approved chemists and druggists may obtain rectified spirit for the manufacture of drugs, medicines and chemicals at the reduced rate of Rs. 14-10 per imperial bulk gallon on the following conditions:—</p> <p>A chemist or druggist not holding a licence for the sale of rectified spirit or foreign liquor on the same premises desirous of taking advantage of the concession should apply to the Collector of the district in which his business is situated for the purchase and use such spirit in the manufacture of drugs, medicines and chemicals. The licence shall be granted free of charge and in Form F. L. 11.</p> <p>No sale of the spirit shall be permitted under the licence and the licensee shall maintain a stock of spirit which must be produced for inspection on the demand of any excise officer of not less rank than an excise inspector."</p>
116	269	<p><i>Insert the following words in bracket word "spirit" in the first line of this rule.</i></p> <p><i>"(which cover the right to bottle spirit)"</i></p> <p><i>Add the following after this rule:—</i></p> <p><i>"Issues for transport will be made under in Form F. L. 15."</i></p>
116	270	<p><i>Insert the following words in brackets after word "licence" in the first line:—</i></p> <p><i>"(which cover the right to bottle denatured spirit)."</i></p>
117	271	<p><i>Substitute the following for this rule:—</i></p> <p><i>"Distillers may also take out retail licences for premises outside the district."</i></p> <p><i>Form F. L. 12 and 13 shall be made under in Form F. L. 15."</i></p> <p><i>To the marginal reference add "as amended by B. O. no. 26/V. 12, 910—B, dated the 31st January, 1918."</i></p>

Page.	Rule no.	Amendment or addition.
118 and 119.	273 to 287.	Cancel rules 273 to 287, both inclusive.
120	288	In the 4th line substitute "Indian" for "native."
120	289	In the heading above this rule read (1) for (2).
120	292	At the end of the rule, after the word "tari" add "except with the express sanction of the Excise Commissioner."
120 and 121.	293 and 295.	Cancel rules 293 and 295.
121	296	Change the heading above this rule to (i) whole- sale shops and dō, dōs. After the first sentence insert "the licences shall ordinarily be granted to supply contractors of the district or to others with their consent."
121	296A, 296B and 296C	Add the following new rules:— "296A. Wholesale shops are meant to facilitate distribution, and their number Location of wholesale and location should be deter- shops. mined with reference to the convenience and reasonable requirements of retail vendors. To prevent wholesale licences being used as a cover for sale of illicit spirit the places at vend- ers' sold, as far as possible, be at the headquarters of an excise inspector's circle, a taluq, or a thana so that the licences and premises can be kept under supervision. 296B. Wholesale vendors shall be entitled to To whom wholesale sell, subject to the conditions vendors may sell. of their licence, to:— (1) wholesale and retail vendors licensed within the district; (2) wholesale and retail vendors licensed in another district with the permission of the Collector of that district. 296C. Wholesale vendors are not permitted Reduction of spirit to reduce spirit below the prohibited, accounts to prescribed strengths at which be kept. it has been issued to them from a warehouse. They shall maintain regular and

Gf. Notification
no. 262/XIII-48,
dated the 6th
September, 1932,
and B O no 306/
V. E.-3930,
dated the 13th
September, 1922.

Gf. B O no. 423
V-284B, dated
the 26th Sep-
tember, 1910 and
no. 306/V.E.—
30C, dated the
13th September,
1922.

Page.	Rule no.	Amendment or addition.
123	308	<p>After the 4th line of the rule add a new clause as follows:—</p> <p>"(3) The tree-tax system."</p>
124	316	<p>In the 10th line delete the words "and distillers."</p> <p>In the 11th line insert "as far as possible" between "tari shops" and "do not fall."</p>
125	318A	<p>After rule 318 add the following:—</p> <p>"318A. (1) The tree-tax system of <i>tari</i> and <i>sendhi</i> is analogous to the distillery system of country spirit and under it the Government revenue is derived from (1) a fixed tax on every tree tapped, and (2) a surcharge or vend. fee per tree to be paid by vendors for the privilege of vend. Vendors are to make their own arrangement for procuring trees and the tree-tax levied is quite distinct from the tree owner's fee.</p> <p>(2) Where the tree tax system is introduced for the first time the number and location of existing shops need not be interfered with. It may safely be assumed that under the <i>tari</i> farmers the number and position of shops have, from time to time, been carefully adjusted to serve the best interests of the consumer according to the number of trees and the local demand.</p> <p>(3) Settlement shall be made by individual shops annually under the surcharge system. A surcharge of Rs. 2-4-0 for each tar-tree and annas twelve for each <i>khajur</i> tree shall be levied. For the due observance of the conditions of his licence the licensee shall be required to deposit security either in Government promissory notes, cash, or such other form as the Collector may approve, of an amount deemed by the Collector to be sufficient having regard to the importance of the shop. Vend. licences shall be granted in Form C. L. 12A. The licensee shall be bound by the conditions of his licence.</p> <p>(4) A tax of Rs. 3 shall be payable on account of each tar tree and Rs. 1 for each <i>khajur</i> tree to be tapped.</p> <p>(5) In the area under this system no tree shall be tapped and no <i>tari</i> or <i>sendhi</i> drawn from any tree except under a tapper's permit obtained under the rule hereinafter following.</p>

Cf. Notification no. 121/XII—17B., dated the 14th September, 1921 and no. 268/XII—49, dated the 6th September, 1922.

Page.	Rule no.	Amendment or addition.
125	318A	<p data-bbox="282 191 929 261">(6) (i) Tapper's permit may be issued on the application:— <i>Payment of tax.</i></p> <p data-bbox="262 272 929 334">(a) of persons licensed to sell <i>tari</i> or <i>sendhi</i> by retail;</p> <p data-bbox="262 337 929 451">(b) of tree-awaers (far not more than five trees in any period of twelve months ending the 30th September) for the drawing of <i>tari</i> or <i>sendhi</i> for domestic consumption, but not for sale;</p> <p data-bbox="262 454 929 703">(ii) The applicant for a permit, before proceeding to tap any tree, must pay in advance into the sub-treasury the tree-tax prescribed by clause (4), together with (if the applicant is a licensed vendor) the surcharge prescribed by clause (3) in respect of the tree which he desires to tap. For this purpose he shall present to the officer in charge of the sub-treasury an application in triplicate in Form C. L. 12B stating:—</p> <p data-bbox="262 706 929 760">(a) the amount tendered in cash or remitted by money-order;</p> <p data-bbox="303 763 929 790">(b) the number and kind of trees to be tapped;</p> <p data-bbox="262 794 929 873">(c) the village and <i>khassra</i> numbers or other definite description of the fields in which the trees stand;</p> <p data-bbox="262 876 929 930">(d) the awaer's name; and (in the case of applications by licensed vendors)</p> <p data-bbox="262 933 929 987">(e) whether applicant has obtained the owner's permission.</p> <p data-bbox="262 990 929 1092">The maximum number of trees to be entered on one application shall ordinarily be 2, all of which should, as far as possible, be situated in one village only.</p> <p data-bbox="262 1096 929 1312">(iii) Forms of application may be obtained by applicants, free of charge, from the District or Sub-divisional Officer, or from the excise inspector or his jamadar. Applications may be presented personally or forwarded by post to the officer in charge of the sub-treasury. The balance or the money-order receipt, for payment of the sum due on the application, must be attached to the application.</p> <p data-bbox="262 1315 929 1417">(iv) If payment is made by money order, the money-order must be addressed to the Collector and the following details must be entered on the "Coupon to be retained by the payee":—</p> <p data-bbox="303 1421 929 1448">(a) amount remitted;</p> <p data-bbox="262 1451 929 1505">(b) a statement that the remittance is on account of tree-tax;</p> <p data-bbox="303 1508 929 1536">(c) name and address of remitter;</p> <p data-bbox="262 1539 929 1580">(d) if the remitter is a vendor, the name of the shop;</p>

Page.	Rule no.	Amendment or addition.
		<p>(c) If the remitter is a tree-owner, who requires a permit for domestic consumption, the words "tree-owner."</p> <p>(7) The officer in charge of the sub-treasury shall receive the application and the amount, of tree-tax together with (in the case of a licensed vendor) the surcharge calculated at the prescribed rates. If there is no reason to the contrary, he shall grant a receipt for the amount tendered and endorse the amount on each copy of the application under his signature and seal. He will retain one copy, return the duplicate to the vendor and send the triplicate to the excise inspector.</p> <p>(8) On receipt of the application the excise inspector shall forthwith take steps for the marking of the trees. He shall prepare the tapper's permit in duplicate in Form C L 12C and make over one part to the vendor, noting on both copies the names of the subordinates deputed for the purpose of marking the trees. Entries differing from the receipted application or subsequent alterations shall not be made in the permit except under an order of the officer in charge of excise or of the Collector. This order will be pasted to the counterfoil of the permit.</p> <p>(9) The permit-holder shall point out to the marking officer, when required, the trees which are to be tapped. The mode of marking of trees shall be prescribed by the Excise Commissioner. No <i>tari</i> or <i>sendhi</i> shall be drawn from any tree, nor shall any pot be attached to any tree, until it shall have been marked by the department. The permit-holder and the tappers shall be responsible for the maintenance of the marks so put on the trees and shall not efface or attempt to efface them.</p> <p>(10) The tapper's permit shall be in force from 1st October or any subsequent date to the 30th September immediately following. In no case shall <i>tari</i> or <i>sendhi</i> be drawn except during the currency of the permit.</p> <p>(11) Tapper's permits may be issued from 1st September, but the preparation of spathos shall not be permitted before 15th September, nor shall pots be attached to trees before the evening of the 30th September. In the case of khajur trees the process of preparation may be allowed from 15th</p>

Page.	Rule no.	Amendment or addition.
		<p>September, but the incision required for the insertion of the drip leavens shall not be allowed before the evening of 30th September.</p> <p>(12) No trees shall be tapped nor any <i>tari</i> or <i>sendhi</i> containing pot taken down from a tree between sunset and sunrise.</p> <p>Night tapping.</p> <p>(13) All <i>tari</i> or <i>sendhi</i> drawn shall, as soon as the pots containing it are removed from the trees, be conveyed direct to the retail shop without delay.</p> <p>Transport of <i>tari</i> and <i>sendhi</i></p> <p>(14) The transport of <i>tari</i> or <i>sendhi</i> from the tree to the shop shall be covered by a pass in Form C. L. 12D to be obtained free of charge from the excise inspector. Separate passes will be required for transport from each village.</p> <p>Transport pass.</p> <p>These passes will be current up to the end of September. Subsequent changes in the names of carriers may be made on the application of the vendor by the excise inspector who shall note the change on the counterfoil.</p> <p>(15) The import of <i>tari</i> or <i>sendhi</i> into the area under the system from elsewhere is prohibited.</p> <p>Import of <i>tari</i> and <i>sendhi</i>.</p> <p>(16) No <i>tari</i> or <i>sendhi</i> drawn under the rules shall be sold or otherwise transferred except at the retail shop. Sales or transfers under the tree or on the way are prohibited.</p> <p>Sale in transit.</p> <p>(17) Adulteration of <i>tari</i> or <i>sendhi</i> with any noxious or objectionable substance in the course of manufacture, transport, storage or vend is prohibited.</p> <p>Adulteration of <i>tari</i> and <i>sendhi</i>.</p> <p>(18) The following persons shall not be employed on shops or as tappeer carrier :—</p> <p>Persons unfit for employment in <i>tari</i> and <i>sendhi</i> business</p> <ol style="list-style-type: none"> (1) Previous convicts of a non-bailable offence. (2) Persons previously found guilty of any serious breach of excise rules or conditions (3) Excise defaulters and persons of unsatisfactory or suspicious character. (4) Persons suffering from any contagious disease.

Page.	Rule no.	Amendment or addition.
		<p>(19) The tapper's permit and the carrier's passes will be bound up in books containing 100 forms serially pagged.</p> <p>Paging of permits and passes.</p> <p>(20) One licensed vendor may sell or transfer <i>tari</i> or <i>sendhi</i> to another in quantity exceeding 4 acres under a transport pass (Form C. L. 12D) to be obtained free of charge from the excise inspector.</p> <p>Sale by vendors to one another.</p> <p>(21) If tapper's permit or a carrier's pass is lost or destroyed, a duplicate may be issued on payment of a fee of Re. 1 into the sub-treasury to be credited to "Excise—Miscellaneous."</p> <p>Issue of duplicate permit or pass.</p> <p>(22) A special staff, consisting of one or more excise inspectors and a number of <i>jamadars</i> and <i>peons</i> proportionate to the requirements of the area under the system, shall be provided by the Excise Commissioner with the approval of Government.</p> <p>Special staff and its duties.</p> <p>The duties of this staff will be—</p> <p>(a) to put distinctive marks on trees permitted to be tapped;</p> <p>(b) to prevent and detect illicit tapping;</p> <p>(c) to see that rules and conditions are duly observed;</p> <p>(d) to ascertain the rent charged by owners of trees, selling price of each vendor and the average produce of trees in different localities;</p> <p>(e) other analogous duties imposed by the department.</p> <p>(23) Each area under the system shall be divided into blocks and sub-blocks.</p> <p>Patrol by the staff. Each block shall be patrolled by a <i>jamadar</i> and each sub-block by a <i>peon</i>. Each <i>jamadar</i> shall be required to keep a diary which the inspector will check and scrutinize from time to time.</p> <p>(24) The inspector shall enter his inspection notes in the following registers :—</p> <p>Registers to be kept by the excise inspector</p> <p>(a) Shop inspection register in Form C. L. 12F.</p> <p>(b) Village inspection register in Form C. L. 12F.</p>

Page.	Rule no.	Amendment or addition.
		<p>(25) The excise inspector shall be personally responsible for the proper marking of trees and for preventing illicit tapping. He shall see that jemadars and peons do not harass the vendors, tappers or carriers unnecessarily.</p> <p>(26) After the commencement of the tapping season the excise inspector will verify the fact that only the trees entered in the lists have been tapped. He shall then submit the result of his enquiry to the officer in charge of excise, returning at the same time his copy of the vendor's application. The Sadar excise nulmad will verify the credit of the tree-tax from his accounts and report the fact of his having done so.</p> <p>(27) Members of the district staff should, as opportunity offers, call for the copy of the application returned to the vendor under clause (7), and ascertain whether tapping has been confined to the tree shown therein."</p>
126	319	<p>For the definition of "Rectified spirit of wine" substitute the following :—</p> <p>" 'Rectified spirit of wine' means plain spirit of a strength not less than 50 degrees overproof."</p>
128	325	<p>Substitute the following for the first two sentences of this rule :—</p> <p>" Distillers shall provide office furniture for the use of the officials in charge of the distillery. If a distillery is established at a place where suitable quarters for such officials are not available in the neighbourhood, or are not to be hired at reasonable rates the distillers shall provide quarters to the satisfaction of the Excise Commissioner—</p> <p>(a) for an excise inspector—at a rent not exceeding 10 per cent. of his salary, or Rs 16 per mensem, whichever is less ;</p> <p>(b) for a distillery clerk—at a rent not exceeding Rs. 2 per mensem ;</p> <p>(c) for a distillery peon—at a rent not exceeding annas eight per mensem."</p>

Cf. B. O. no. 163/
V.E.—795B,
dated the 14th
August, 1916.

Cf. B. O. no.
886/V.E.—333C,
dated the 13th
September, 1922.

Page.	Rule no.	Amendment or addition.													
128	326A	Add the following new rule:— "326A.—Distillers shall be responsible for the safe custody of the stock of spirit in their distilleries and shall be liable to make good any loss of revenue caused to Government by their negligence."	<i>Cf. B. O. no. 366/V. E.—333C, dated the 13th September, 1922.</i>												
129	335	In the 3rd line <i>delete</i> the words "in charge of English distilleries"													
130	339	In the 4th line <i>substitute</i> "clerks" for "moharrirs."	<i>Cf. B. O. no. 366/V. E.—333C, dated the 13th September 1922.</i>												
130	340	In the 1st line <i>substitute</i> "clerks" for "moharrirs."													
130	358	In line 16 <i>before</i> the words "Excise Commissioner" <i>add</i> the word "Deputy."	<i>Cf. B. O. no. 1258N/V. E.—709B, dated the 20th August, 1920.</i>												
133	361	In line 5 <i>before</i> the words "Excise Commissioner" <i>add</i> the word "Deputy."	<i>Cf. B. O. no. 1258N/V. E.—709B, dated the 20th August, 1920.</i>												
134	365	In the last line <i>before</i> the words "Excise Commissioner" <i>add</i> the word "Deputy."	<i>Cf. B. O. no. 1258N/V. E.—709B, dated the 20th August, 1920.</i>												
136	380	For "25" in the 5th line <i>substitute</i> "35."													
137	385	For "18" in line 10 <i>substitute</i> "16." For "30" in line 14 <i>substitute</i> "11." Add the following as a note to this rule:— "NOTE.—(1) The difference, caused by the caramel in solution, between the true strength of spirit and that indicated by the hydrometer is termed "obscuration". The percentage of obscuration can be easily ascertained by taking the hydrometer strength before and after the addition of caramel or any other soluble substance likely to cause same. For example—	<i>Cf. B. O. no. 158/V. E.—915B, dated the 8th April, 1918.</i>												
		<table><tr><td></td><td>U. P. (1)</td><td>O. P. (2)</td></tr><tr><td>True strength of plain spirit ..</td><td>185</td><td>or 200</td></tr><tr><td>Apparent strength indicated by hydrometer after addition of soluble matter to plain spirit ..</td><td>200</td><td>or 185</td></tr><tr><td>Percentage or degree of obscuration</td><td>15</td><td>15</td></tr></table>		U. P. (1)	O. P. (2)	True strength of plain spirit ..	185	or 200	Apparent strength indicated by hydrometer after addition of soluble matter to plain spirit ..	200	or 185	Percentage or degree of obscuration	15	15	
	U. P. (1)	O. P. (2)													
True strength of plain spirit ..	185	or 200													
Apparent strength indicated by hydrometer after addition of soluble matter to plain spirit ..	200	or 185													
Percentage or degree of obscuration	15	15													
		The degree of obscuration is constant and must be added to any subsequent test in order to be reason. It is essential that noted, for future reference, in the time when plain spirit changes its denomination by addition of caramel in water in cask at time of issue.													
		(2) The addition of water to "obscurated" spirit does not materially affect the degree of obscuration. In the case, therefore, of reduction of coloured rum in cask at time of issue, the degree of obscuration ascertained, when caramel was first added, will be treated as unchanged.													

Page.	Rule no.	Amendment or addition.																								
		<p>(3) In the case of blending of "obscured" spirit of different degree of obscuration, the degree for the bulk may be ascertained by calculation thus:—</p> <table border="0"> <tr> <td>Bulk gallons.</td><td></td><td>Obscuration</td><td></td></tr> <tr> <td>83.0</td><td>×</td><td>3.2</td><td>= 265.60</td></tr> <tr> <td>68.7</td><td>×</td><td>1.4</td><td>= 96.18</td></tr> <tr> <td>103.0</td><td>×</td><td>2.8</td><td>= 288.40</td></tr> <tr> <td>182.0</td><td>×</td><td>1.8</td><td>= 327.60</td></tr> <tr> <td><u>436.7</u></td><td></td><td></td><td><u>977.78</u></td></tr> </table> <p>then $\frac{977.78}{436.7} = 2.2 = \text{average degree of obscuration.}$</p> <p>(4) In case of issues of "obscured" spirit to other provinces, under bond, the degree of obscuration must be noted on the pass in column 7, and in column 9 of Form E. D 29 immediately below the apparent strength indicated by the hydrometer in the final proof before issue."</p>	Bulk gallons.		Obscuration		83.0	×	3.2	= 265.60	68.7	×	1.4	= 96.18	103.0	×	2.8	= 288.40	182.0	×	1.8	= 327.60	<u>436.7</u>			<u>977.78</u>
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<u>436.7</u>			<u>977.78</u>																							
138	389	<p>Under rule 389 add the following note:—</p> <p>"NOTE.—In the case where issues of country spirit are made direct from the distillery to shops within the contract area of the distillers the pass book accompanying any such issue will be deemed to be a pass within the meaning of this rule."</p>																								
139	390	<p>In clause (a) cancel the words "districts not under the contract system" and substitute "shops, when a portion of the distillery has been constituted a bonded warehouse."</p> <p>For "25" in the 2nd line substitute "35."</p> <p>Substitute the following for clause I (b) (iii):—</p> <p>"(iii) To British or Indian Troops in India as provided in the export and transport rules, on payment of duty at the rates prescribed therein."</p> <p>To the marginal reference add "B. O. no. 216/V.E.—804B., dated the 26th June, 1918, and 239/V.E.—7C., dated the 7th September, 1921."</p> <p>Cancel clause II (1) (a) and remove "(b). In contract areas" from the next clause.</p>																								
139	391	<p>Under head "III.—Denatured spirit," cancel the clauses (a) and (b), and substitute the following:—</p> <p>"(a) To the premises in respect of which a distiller holds a vend licence.</p> <p>(b) To retail vendors and the general public, subject to the conditions of the wholesale licence held by the distiller for the vend of such spirit."</p> <p>To the marginal reference add "and B. O. no. 37/V.E.—910B., dated the 31st January, 1918."</p>																								
140	391	<p>In the first line substitute "35°" for "25°."</p> <p>Cancel the rule.</p> <p>Substitute "Indian" for "native" in the 2nd line.</p> <p>Delete the words "to chemists and druggists and" in line 1, and the word and numeral "and (iii)" in line 3.</p> <p>Cancel the rule.</p>																								
140	394																									
141	401																									
141	403																									
142	408																									

Cf. B. O. no. 366/
V.E.—333C.,
dated the 13th
September, 1921.

Cf. B. O. no. 366/
V.E.—333C.,
dated the 13th
September, 1922.

Cf. B. O. no. 366/
V.E.—333C.,
dated the 13th
September, 1922.

Cf. B. O. no. 366/
V.E.—333C.,
dated the 13th
September, 1922.

Cf. B. O. no. 866/V.E.—333C., dated the 19th September, 1922.

Cf. B. O. no. 866/V.E.—333C., dated the 13th September, 1922.

Cf. B. O. no. 356/V.E.—333C., dated the 13th September, 1922.

Cf. B. O. no. 360/V.E.—333C., dated the 13th September, 1922.

Page.	Rule no.	Amendment or addition.
142	409	Delete the words "on which duty has been prepaid" in the first paragraph and cancel the third paragraph beginning with the words "Duty shall be, etc." and ending with the words "in the foregoing rules." In the fourth paragraph omit the words "on production of the receipted application."
143	410	Cancel the rule.
143	411	For the figures "27" in the last line of this rule substitute "17" and for the figures "12" substitute "11."
143	413	Cancel the words "A register" in the 8th line of this rule and substitute "An account" and for the figures "25" in 9th line substitute "3."
143	414	In lines 6 to 8 for the words "Government except * * * * *" such passes" substitute the words "the Excise Commissioner."
144	415	For the marginal reference substitute "Of notification no. 361/XIII-99, dated the 26th May, 1915."
144	416	In the 2nd line for the words "shall be those" substitute the words "will be prescribed by Government and"; In the proviso for the words "the Board of Revenue" substitute the word "Government."
144	416A	Insert the following as a new rule 416A :— "416A All ingredients intended for denaturating spirit shall be lodged with the officer in charge of the distillery and before any denaturant is brought into use that officer shall send samples (one pint from each cask or drum in a separate bottle sealed and labelled) to the Chemical Examiner for Customs and Excise, Calcutta (or such other officer as the Board of Revenue may appoint in that behalf) for examination and report: Provided that if each cask or drum is presented to the officer in charge duly sealed with the seal of the said Chemical Examiner (or other officer duly appointed) and accompanied by a certificate from that officer that the denaturant contained therein

Cf. B. O. no. 1
V E.—945B,
dated the 2
May, 1918.

Cf. B. O. no. 1
V E.—945B,
dated the 2
May, 1918.

Cf. B. O. no. 45
V—284B, do
the 26th Se
tember, 1910,
amended
no. 158/V. E.
353B., d
the 16th Apr
1912, and no.
V. E.—3109
dated the 31
January, 191

age.	Rule no.	Amendment or addition.																					
		<p>complies with the specification referred to in the proceeding rule, the sending of a sample will not be necessary.</p> <p>A copy of the report shall be submitted to the Excise Commissioner. The denaturant passed for use shall remain in excise custody until consumed, while those rejected shall be returned to the distiller. A correct account of all denaturants received into and issued from the stores shall be maintained by the officer in charge."</p>																					
144	418	<p><i>Substitute the following for the present rule:—</i></p> <p>"418. For the purpose of ascertaining that the spirit has been denatured in the prescribed manner, the Collector of the district in which the distillery is situated shall, on each occasion that spirit is denatured, cause to be taken from each separate bulk of denatured spirit a sample, amounting to one pint, in a bottle sealed and labelled, and shall send such sample to the officer referred to in rule 416 A for examination and report. The label on the bottle shall bear the number and date of the Chemical Examiner's report passing the denaturants used. A copy of the report shall be submitted to the Excise Commissioner, who will issue orders as to the disposal of spirit not denatured in the prescribed manner."</p> <p><i>Cf. B. O. no. 423/V-284B, dated the 26th September, 1910, as amended by no. 178/V.E.-253B, dated the 16th April, 1912, and no. 88/V.E.-910B, dated the 31st January, 1918.</i></p>																					
145	420	<p>In the last line <i>before</i> the words "Excise Commissioner" <i>add</i> the word "Deputy."</p> <p><i>Cf. B. O. no. 1253N/V. E.—709B, dated the 20th August, 1910.</i></p>																					
145	421	<p><i>Substitute the following for this rule:—</i></p> <p>"421. An allowance will be made for the actual loss in transit, by leakage, evaporation or other unavoidable cause, of spirit transported or exported under bond.</p> <p>The allowance is subject to the following maximum limits:—</p> <table> <tr> <th colspan="2">For wooden casks.</th><th>Per cent.</th></tr> <tr> <td>For a journey of not greater duration than two days</td><td>..</td><td>2</td></tr> <tr> <td>For a journey of duration exceeding two but not exceeding nine days</td><td>..</td><td>3</td></tr> <tr> <td>For a journey of duration exceeding nine but not exceeding eighteen days</td><td>..</td><td>4</td></tr> <tr> <td>For a journey of duration exceeding eighteen days</td><td>..</td><td>5</td></tr> </table> <p><i>For metal vessels.</i></p> <table> <tr> <td>For a journey of not greater duration than nine days</td><td>..</td><td>1</td></tr> <tr> <td>For a journey of duration exceeding nine days</td><td>..</td><td>1½</td></tr> </table> <p><i>Cf. B. O. no. 423/V-284B, dated the 26th September, 1910. No. 208/V.E.—930B, dated the 25th May, 1918. No. 1254N/V. E.—709B, dated the 20th August, 1910.</i></p>	For wooden casks.		Per cent.	For a journey of not greater duration than two days	..	2	For a journey of duration exceeding two but not exceeding nine days	..	3	For a journey of duration exceeding nine but not exceeding eighteen days	..	4	For a journey of duration exceeding eighteen days	..	5	For a journey of not greater duration than nine days	..	1	For a journey of duration exceeding nine days	..	1½
For wooden casks.		Per cent.																					
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Page.	Rule no.	Amendment or addition.
		situated is empowered to write off excess wastages in any particular cask or receptacle, but in other cases he will refer to the Deputy Excise Commissioner for orders "
146	423	In the 2od line after " 15 " add " and B W. L 5."
146	424	<p><i>Cancel</i> the marginal reference and the first paragraph beginning with " A stock register " and ending with " miscellaneous " and <i>substitute</i> the following :—</p> <p>" A general register in Form E D. 3 must be maintained. Separate portions have been allotted for record of buildings and plant in Government contract distilleries, Government furniture, excise locks, hydrometers, saccharometers, thermometers, test glasses, standard measures, gauging rods, miscellaneous articles, monthly abstract of distillery operations, correspondence, and duty-free issues."</p> <p>In lines 12, and 19 <i>substitute</i> the word " general " for " stock " and <i>after</i> the word " compare " in 19th line <i>add</i> the words " not less than once a quarter."</p> <p><i>Before</i> the words " Excise Commissioner " <i>add</i> the word " Deputy " in clause 3.</p> <p><i>After</i> the word " tickets " in eighth line, <i>add</i> the words " all dips and proofs taken in connection with blending, reducing, storage, issue, etc., in the spirit vats."</p>
147	426	<p><i>Before</i> the words " Excise Commissioner " <i>add</i> the word " Deputy " in clause 3.</p> <p><i>After</i> the word " tickets " in eighth line, <i>add</i> the words " all dips and proofs taken in connection with blending, reducing, storage, issue, etc., in the spirit vats."</p>
148	430	<p><i>Cancel</i> this rule and <i>substitute</i> the following :—</p> <p>" 430. Issues by weightment are, in the first place, recorded in the weightment register, the primary object being to ascertain the full capacity or content of the cask or drum. The instructions contained in rule 399 must be carefully followed. After weightment, no objection need be raised if the distiller desires to draw off any measured quantity by imperial measure, from the full cask or drum, before issue. If issue is made immediately after weightment, it will be sufficient if the total number of casks or drums and the total bulk and L. P. gallons of each consignment are transferred to issue register, Form E. D. 11. The distiller may be allowed, if he so desires, to delay issue of under bond consignments till the day after weightment or longer.</p>

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In this case the inspector will see that the casks or drums are again filled in the bung-hole before proof for issue is taken or any measured quantity drawn off; the account for issue will be shown, in full, in register Form E. D. 11, the full capacity being that recorded in register Form E. D. 10."

148 431

Substitute the following for the present rule :—

" 431. All issues, other than at fixed strengths whether on pass or not, will be recorded in register E. D. 11. Gauge and proof of each issue must be recorded therein immediately after they are taken. After issues are completed the appropriate entries in registers 12, 13, and 14 must be made. Issues at fixed strengths will be recorded in register B. W. L. 5 and the totals thereof in E. D. 12.

Abstracts in manuscript of register E. D. 11 and B. W. L. 5 will be forwarded to the Collector of the district in which the distillery is situated at the close of each month. They must show the total issues ex-distillery to the district and be supported by receipted applications in Form B. W. L. 8 or E. D. 20, by the distiller's applications in Forms E. D. 19 and 21 and by the "account current" in Form E. D. 24. These enclosures will after examination be returned by the Collector to the distillery and deposited there.

Issues in other districts must be shown underneath the district abstract in full detail.

Cf. B. O. no. 196/
V. E.—945B,
dated the 2nd
May, 1918.

148 432

Cancel the last two sentences and substitute the following:— "The entry in column 3 must be made from E. D. 9. Other columns need no instructions. At the end of each calendar month actual balance must be taken from E. D. 15 and monthly wastage ascertained and recorded. Actual balance will then be entered in column 2 for the first day of the following month."

Cf. B. O. no. 196/
V. E.—945B,
dated the 2nd
May, 1918.

148 433

For the sentences beginning with "Issues of plain, etc." and ending with the words "in accordance with rule 4 to 9" substitute the following :—

"Issues of plain spirit (including rectified spirit) from the warehouse or from the spirit receiver to the denaturing room for denaturation will, in the first place, be recorded in the appropriate columns of register E. D. 11, the total L. P. gallons being recorded

Cf. B. O. no. 196/
V. E.—945B,
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		thereafter in column 6 of register E. D. 12 and column 5 of this register (E. D. 13). Account taken for issues, after denaturation, will be recorded in the appropriate columns of E. D. 11 after which the entries appropriate to each issue will be recorded in the columns provided for the purpose in this register (E. D. 13). Stock is taken monthly in accordance with rule 419."
149	434	<p><i>Substitute the following for the present rule:—</i></p> <p>"434. The figures for column 1 of E. D. 14 will be obtained from register E. Ledger for sophistication. be obtained from register E. D. 14. D. 15. Issues of plain spirit from the warehouse for sophistication, either in cask at time of issue or in vat for subsequent issue, will in the first place be recorded in columns 5, 8, 9, 10 and 11 of register E. D. 11, the appropriate entries being made, thereafter, in column 7 of register E. D. 12 and columns 2 to 8 of this register (E. D. 14). Issues, after sophistication, will be recorded in columns 7, 8, 9, 10 and 13 of E. D. 11 and afterwards in the appropriate columns of this register (E. D. 14). The stock of sophisticated spirit remaining at the end of each month will be taken in accordance with rule 419, and a balance struck in this register."</p>
		<i>Cf. B. O. no 196/ V.E.—945B, dated the 2nd May, 1918.</i>
149	438	<i>Cancel this rule</i>
		<i>Cf. B. O. no. 196/ V.E.—945B., dated the 2nd May, 1918.</i>
150	439	<p><i>Cancel the words "Register of issues" in the marginal note and substitute for first paragraph of the rule the following:—</i></p> <p><i>"A return of issues in Form E. D. 31 showing, in abstract, the total issues for the month under each head will be forwarded monthly to Excise Commissioner; the data for filling in the form will be obtained from registers E. D. 12, 13 and 14." :—</i></p>
		<i>Cf. B. O. no 196/ V.E.—945, dated the 2nd May, 1918.</i>
150	439A	<p><i>Add the following as a new rule 439A :—</i></p> <p>"439A. After the close of each quarter an abstract in manuscript form Quarterly abstract will be forwarded by the inspector to the Excise Commissioner showing in L. P. gallons the quantity of spirit in stock at the beginning of the quarter, the quantity manufactured and issued during the quarter and the quantity in stock at the end of the quarter. The particulars required for the statement will be obtained from registers E. D. 12, 13, 14 and 15."</p>
		<i>Cf. B. O. no. 196/ V.E.—945, dated the 2nd May, 1918.</i>

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153	452	<p>For the first three lines of this rule substitute the following:—</p> <p>"Refund of duty on beer returned unsold to the brewery of issue or on beer destroyed as unsaleable will be granted on the following conditions."</p> <p>and add the following after condition (2):—</p> <p>"(3) in the case of beer destroyed as unsaleable the applicant shall produce a certificate signed by the officer in charge of excise of the district that the beer has been destroyed unsold and unadulterated."</p> <p>For the purpose of the certificate referred to in condition (3) above, the officer in charge of excise shall depute an officer not inferior in rank to an excise inspector, whose duty it will be to satisfy himself that the beer is beer that has been made in these provinces and has not been adulterated, and to see the beer destroyed."</p> <p>To the marginal reference add "as amended by B. O. no. 319/V.E.—565B., dated the 15th September, 1913."</p>
153	453	<p>To this rule prefix the following words:—</p> <p>"In the case of refunds of beer returned to the brewery of issue"</p>
153	454	<p>For the word "Ditto" in the margin of this rule substitute the following:—</p> <p>"Of. B. O. no. 423/V—284B., dated the 26th September, 1910"</p>
155 to 172	458 to 538	Cancel all these rules.
174	561	<p>Cancel the rule and substitute the following:—</p> <p>"551. Where the contractor is required to supply both <i>mahwa</i> and <i>shira</i> spirit under the contract, two sets of vats, pipes and pumps shall be provided by the contractor so that both classes of spirit may be stored separately."</p>
174	552	<p>Add the following at the end of the rule:—</p> <p>"All wooden vats shall be re-gauged once in two years. Iron vats shall be re-gauged when the Assistant Excise Commissioner considers it necessary."</p>
175	557	<p>In line 11 before the words "Excise Commissioner" add the word "Deputy."</p>
177	565	<p>In the 5th line of the rule cancel the words "prepare the pass" and substitute "make the necessary entries in the vendor's pass book." In the 6th and 8th lines substitute "clerk" for "moharrir." In the 8th line cancel the words</p>
		<p>Cf. B. O. no. 366/ V. E.—333C, September, 1912.</p>
		<p>Cf. B. O. no. 366/ V. E.—333C, dated the 13th September, 1912.</p>
		<p>Cf. B. O. no. 1253N/ V.E.—700R, dated the 26th August, 1920.</p>
		<p>Cf. B. O. no. 276/ V. E.—277C, dated the 12th September, 1922.</p>

Page.	Rule no.	Amendment or addition.	
178	575	<p><i>Cancel the rule and substitute :—</i></p> <p>"575. The Assistant Excise Commissioner shall determine the periods to be allowed for transport to the different shops, and a list of the periods so determined shall be maintained at the bonded warehouse. The period shall be specified in each pass-book."</p>	C/ B. O. no 356/ V.E.—3330, dated the 13th September, 1922.
178	576.	<p><i>Cancel the rule and substitute :—</i></p> <p>"576. When an excise inspector visits a shop, he shall compare the entries in the pass-book with those in the accounts. If no irregularity is discovered he shall make a note to this effect on the vendor's account book."</p>	
178	577	<p>In the third line <i>substitute</i> the words "accounts month" for the words "calendar month."</p> <p><i>Substitute</i> "Indiann" for "native" in the 2nd paragraph.</p> <p><i>Add the following after the word "applications" in the 5th line, replacing the fullstop by a comma, "which should after examination be returned to the warehouse to be deposited there"</i></p> <p><i>In the fifth line substitute the words "accounts month" for the words "calendar month."</i></p> <p><i>Substitute "Indiann" for "native" in the 2nd paragraph</i></p>	
178	579	<p><i>Substitute the following for this rule :—</i></p> <p>"579. The excise inspector shall maintain a register in Form B. W. L. 11 showing the issues of spirit to each shop. When there are more warehouses than one in the district or when any vendors of the district take issues from a warehouse of the neighbouring district, the inspector in charge of such an outlying warehouse shall enter in Form B. W. L. 12 the comparative figures of issues from his register B. W. L. 11 for the month and forward it to the inspector in charge of the warehouse at headquarters of the district concerned not later than the 1st day of the following month. The inspector of the warehouse at district headquarters shall prepare an abstract for the whole district in Form B. W. L. 12 summarizing the figures therefor, from his own register B. W. L. 11, from statements received from outlying warehouses, and from statements received from all wholesale shops and depots (estimate whether within or without the district) supplying spirit to retail shops of the district. Copies</p>	

Page.	Rule no.	Amendment or addition.	
152	593A	Add the following as rule 593A :— "593A. Ganja and charas not exceeding 2 tolas in weight may be imported in person by a bond fide traveller for his own personal use coming into the United Provinces of Agra and Oudh from another part of India."	Cf. Notification no. 61/XIII—89 dated the 6th February, 1922.
182	599	After the word "vendors" in the first line insert the words "or persons holding contracts for supply under the contract supply system" and for the words in brackets after the word "purpose" in the fourth line substitute "(rules 653, 654 and $\frac{651-B}{8}$)."	Cf. Notification no. 9/XIII—210 B, dated the 10th January, 1922.
183	601	In note 1 under this rule substitute "Superintendent of Excise and Salt" for "sub-divisional officer."	
183	606	Omit from clause (1) the words "Jaloun" and "Hamirpur" and from the explanation below clause (2) the words "and Mahoba."	Cf. Notification no. 831/XIII—210 B, dated the 25th October, 1922.
184	607	Cancel the words "a bonded warehouse" in the second and third lines and substitute the words "one of the bonded warehouses named in rule 654."	Cf. Notification no. 9/XIII—210 B, dated the 10th January, 1922.
185	610	Substitute the following for the present rule :— "Bhang may be exported in consignments of not less than one maund at a time, from Farrukhabad or from any of the districts in which collection of the spontaneously grown hemp plant is permitted, to places in British India other than the Bombay Presidency and from contract bonded warehouses in the Jaloun and Hamirpur districts to Indian states." Saharanpur, Muzaffarnagar, Bijnor, Neini Tal, Bareilly, Pilibhit, Kheri, Bahraich, Gonda, Basti and Gorakhpur.	
185	612	Add the following note to this rule :— "Note.—In the case of export to Indian states from contract warehouses in the Jaloun and Hamirpur districts the excise inspector in charge of the warehouse will grant the pass (see rule 623A)."	
185	613	Add the following sentence at the end of this rule :— "Export from bonded warehouses in Jaloun and Hamirpur districts is specially provided for in rule 623A."	
187	619	Cancel the words "at a bonded warehouse" in second line, and add, after the word "rules" in the third line, the words "from the bonded warehouses referred to in rule 654," and from contract bonded warehouses established in Jaloun and Hamirpur districts. Substitute "Indian" for "native" in the first line.	Idem.

Page.	Rule no.	Amendment or addition.	
187	620	<p>After the word "drugs" in first line insert the words "from one of the warehouses referred to in rule 654."</p> <p>Add the following as note 2, the present note being numbered 1:—</p> <p>"Note 2.—The duty on ganja and charas exported to the Benares State will be refunded to the State quarterly."</p> <p>Add the following as note 3:—</p> <p>"Note 3.—13/14th of the duty on ganja exported to the Baroda State will be refunded to the State quarterly."</p>	<p>Cf. Notification no. 9/XIII—210B, dated the 10th January, 1922.</p> <p>Cf. Notification no. 16/XIII—162, dated the 9th January, 1914.</p> <p>Cf. Notification no. 145/XIII—14, dated the 16th February, 1921.</p>
187	622	<p>Substitute "Indian" for "native" in the first line.</p> <p>Add the following note:—</p> <p>"Note 1.—The duty on <i>dhang</i> exported to the Benares State will be refunded to the State quarterly."</p> <p>Add the following as note 2:—</p> <p>"Note 2.—13/14th of the duty on <i>dhang</i> exported to the Baroda State will be refunded to the State quarterly."</p>	<p>Cf. Notification no. 16/XIII—162, dated the 9th January, 1914.</p> <p>Cf. Notification no. 145/XIII—14, dated the 16th February, 1921.</p>
187	623	<p>Substitute "Indian" for "native" in the fourth line.</p> <p>Omit the word "Hamirpar" from the third line.</p>	<p>Cf. Notification no. 831/XIII—210B, dated the 25th October, 1923.</p>
188	624	<p>In the fourth line for "one seer" substitute "one-quarter seer or 20 tolas."</p>	<p>Cf. B. O. no. 912/ V. E.—2500, dated the 14th January, 1921.</p>
188	623A	<p>New rule to follow rule 623 as under:—</p> <p>"Any person may, by arrangement with the contractor, obtain ganja, charas or <i>dhang</i> from any of the contract bonded warehouses established in Jalaun and Hamirpur districts for export to an Indian state, on producing before the Collector or officer in charge of Excise of the district a permit to import the drugs, issued or countersigned by the Political officer for the states or such officer as may be authorised by the Government of the United Provinces in this behalf, together with the consent in writing of the contractor. The countersignature of the collector or the officer in charge of excise on these documents, together with an application by the exporter in duplicate, in form C. D. 4, shall authorise payment of the contract price, duty and surcharge to the treasurer of the sub-treasury situated in the same place as the bonded warehouse. On the exporter producing the receipted application on form C. D. 4 together with the permit, before the excise inspector in charge of the warehouse, the drugs will be issued to him. The inspector will cause the consignment to be sealed in his presence and the weight and contents on each package endorsed on the permit which will be retained by him as his authority for making the issue. He will thereafter cause a pass, in triplicate, in form I. D. 15 to be prepared to cover the export of the drugs. The procedure regarding the pass will be that prescribed in the last three sentences of rule</p>	<p>Cf. Notification no. 931/XIII—210B, dated the 25th October, 1923.</p>

Page.	Rule no.	Amendment or addition.	
188	626	<p><i>Substitute for present rule:—</i> "626. Transport of <i>ganja</i> and <i>charas</i> from the non-contract bonded warehouses, referred to in rule 654, to districts not under the contract supply system, is regulated by the rules governing the issues of drugs therefrom (rules 668 to 678). Transport of <i>ganja</i>, <i>charas</i> and <i>bharg</i> from a contract bonded warehouse to retail shops within the contract area is regulated by rules 681-B/21 to 681-B/25. Transport of <i>ganja</i>, <i>charas</i> and <i>bharg</i> under bond from one contract bonded warehouse to another, and/or the contract supply system, is regulated by rules 631/1 to 631/9."</p>	<p><i>Cf.</i> Notification no. 9/XIII—210-B., dated the 10th January, 1922.</p>
188	627	<p><i>For clauses (a) and (b) substitute the following:—</i> "(a) Transport from one farm to another within a district shall be made under cover of a pass granted by the Collector in Form I. D. 14. (b) Transport from one district under the farming system to another under the same system shall only be made under cover of a pass in Form I. D. 14 granted by the Collector of the district into which the drug is to be transported. (c) Transport from a farmer's wholesale premises to the premises of vendors within the limits of the farm shall only be made under cover of a pass in Form I. D. 14 granted by the farmer under rule 625. In cases (a) and (b) the pass on expiry shall be returned to the officer who granted it. In case (c) the pass shall be retained by the shopkeeper and destroyed by the excise inspector at his next inspection of the shop."</p>	<p><i>Cf.</i> Notification no. 43/XIII—1, dated the 15th January, 1921, as amended by notification no. 9/XIII—210B., dated the 10th January, 1922.</p>
188	628	<p><i>Cancel the word "other" in the third line and insert after the word "district" in the same line the words "not under the contract supply system."</i></p>	<p><i>Cf.</i> Notification no. 9/XIII—210-B., dated the 10th January, 1922.</p>
189	629	<p><i>Cancel the words "the district" in the second line of the rule and substitute "a district not under the contract supply system."</i></p>	<p><i>Ditto.</i></p>
189	...	<p><i>After rule 631 add a new section and the following rules:—</i> "IV-A—Transport of <i>ganja</i>, <i>charas</i> and <i>bharg</i> under bond under the contract supply system."</p>	<p><i>Ditto.</i></p>

Page.	Rule no.	Amendment or addition.	
189	631A/2	<p>631A/1. Transport of <i>bhang</i> under bond, to warehouses established under the contract system, is permitted, in consignments of not less than one maund, at a time from Farrukhabad and the districts referred to in rule 650. Such transport shall only be made—</p> <p>(a) On the execution of a bond, for subsequent payment of duty, by contractors under the contract system of supply, in favour of the Collector of the district in which the warehouse where the <i>bhang</i> is to be deposited is situated.</p> <p>(b) By persons holding contracts for supply under the contract supply system and permits from the Collector or officer in charge of excise of the district within or to which the <i>bhang</i> is to be transported.</p> <p>(c) Under cover of a pass granted by the Collector or officer specially appointed in that behalf of the district within or from which the <i>bhang</i> is to be transported.</p> <p>(d) By rail only.</p> <p>(e) On condition that all costs and risks attendant on transport shall be borne by the transporter.</p>	<p><i>Cf. Notification no. 9/XIII-210-B, dated the 10th January, 1922.</i></p>
189	631A/2	<p>631A/2. Transport of <i>bhang</i> under bond from the places of storage in the districts mentioned in rule 650 to contract bonded warehouses established in the same districts is governed by the provisions of the preceding rule, except that the clause requiring transport by rail may be dispensed with.</p>	<p><i>Cf. Notification no. 9/XIII-210B, dated the 10th January, 1922.</i></p>
189	631A/3	<p>631A/3. Transport of <i>ganja</i>, <i>charas</i> or <i>bhang</i> from one contract bonded warehouse to another is governed by the provisions of rule 631-A, except that the permit, referred to in clause (b), shall be granted by the excise inspector in charge of the bonded warehouse to which the <i>ganja</i>, <i>charas</i> or <i>bhang</i> has to be transported; and the pass, mentioned in clause (c), by the excise inspector in charge of the warehouse from which the <i>ganja</i>, <i>charas</i> or <i>bhang</i> is to be removed.</p>	<p><i>Cf. Notification no. 9/XIII-210B, dated the 10th January, 1922 and no. 271/XIII-43, dated the 6th September, 1922.</i></p>

Page.	Rule no	Amendment or addition.	
189	631A/4	<p>631A/4. The bond referred to in rule <u>631-A</u> <u>1</u></p> <p>Bond to be executed. (a) under which transport under bond of <i>ganja</i>, <i>charas</i> and <i>bharg</i> within, or from outside into, the confines of a contract area of supply shall be effected, shall be in Form C D. 3. A general bond shall be executed by the contractor in favour of the Collector of each district of the area and for such sum as the Collector, in his discretion, may deem to be sufficient to cover the duty on the quantity of <i>ganja</i>, <i>charas</i> and <i>bharg</i> likely to be in course of transport to the contract warehouses of the district. When the sum, represented by the bond, is likely to be exceeded the Collector is empowered to insist on the execution of an additional bond, in the same form, for such additional sum as he may consider necessary.</p>	<p>Cf. Notification no. 9/XII-210B, dated the 10th January, 1922.</p>
189	631A/5	<p>631A/5. Applications for permits to transport <i>ganja</i>, <i>charas</i> or <i>bharg</i> under bond shall be made in writing to the officer specified in rules <u>631-A</u>₁, <u>631-A</u>₂ and <u>631-A</u>₃ in Form C. D. 6. The application may be sent by post. The officer shall, if he sees no reason to the contrary, grant a permit in triplicate in Form C. D. 7. The first part shall be given to the applicant or sent him by registered post; the second shall be sent by post to the Collector of the district or, as the case may be, to the excise inspector of the warehouse from which the <i>ganja</i>, <i>charas</i> or <i>bharg</i> is to be transported; the third shall be retained as a counterfoil and to it shall be pasted the first and second parts when returned under these rules.</p> <p>Note.—The careful preparation of these permits is a matter of great importance, and the instructions contained in note 2 of rule 601 apply here also</p>	<p>Cf. Notification no. 9/XII-210B, dated the 10th January, 1922.</p>
189	631A/6	<p>631A/6. The person named in the permit shall present his copy to the Collector, or other officer of the district appointed in this behalf, from which the <i>bharg</i> is to be transported or, as the case may be, to the excise inspector in charge of the warehouse from which the <i>ganja</i>, <i>charas</i> or <i>bharg</i> is to be transported, who shall, after completing the endorsement on the back thereof, return it by post to the officer who issued it. The copy received by post shall be similarly dealt with.</p>	<p>Cf. Notification no. 9/XII-210B, dated the 10th January, 1922.</p>

Page.	Rule no.	Amendment or addition.	
189	631A/7	<p>631A/7. The person named in the permit shall—</p> <p>Despatch of consignments.</p> <p>(a) In the case of <i>bhang</i> to be transported from the places of storage, referred to in rules <u>631-A</u>₂, 637 and 650, make his own arrangements to obtain the <i>bhang</i>. He shall then produce the <i>bhang</i>, securely packed in packages of one maund or two maunds gross weight, inscribed, in bold letters, in English, for purpose of identification, with his name, and serially numbered, and addressed to the excise inspector in charge of the warehouse to which the <i>bhang</i> is to be consigned, before the officer authorised to grant the pass. That officer shall then have each bag of the consignment weighed and sealed in his presence and shall prepare a pass in Form C. D. 8. The pass shall be in triplicate: the first part shall be given to the transporter, who shall present it to the excise inspector in charge of the warehouse to which the <i>bhang</i> is to be consigned; the second part shall be posted to the said excise inspector; and the third part shall be retained as a counterfoil to which shall be pasted the first and second parts when returned under these rules.</p> <p>(b) In the case of <i>ganja</i>, <i>charas</i> or <i>bhang</i>, to be transported from one contract bonded warehouse to another, present the permit to the excise inspector in charge of the warehouse from which the <i>ganja</i>, <i>charas</i> or <i>bhang</i> is to be removed, who shall issue a pass in Form C. D. 8. The procedure regarding the pass shall be similar to that laid down in the preceding clause (a).</p>	<p><i>Cf. Notification no 9/XIII-2103, dated the 10th January, 1922.</i></p>
189	631A/8	<p>631A/8. On arrival of the <i>ganja</i>, <i>charas</i> or <i>bhang</i> at the warehouse the</p> <p>Arrival of drugs at warehouse</p> <p>excise inspector in charge shall—</p> <p>(a) In the case of transport of <i>bhang</i> under clause (a) of the preceding rule, proceed, without delay, to verify the consignment in the presence of the contractor or his</p>	

Page.	Rule no.	Amendment or addition.	
		<p>agent, in the manner prescribed in this behalf; the excise inspector shall, after filling in the endorsement on the back of the transporter's copy of the pass, return it, without delay, through the Collector, to the officer who issued it; the Collector, before returning the copy, shall cause the date of receipt of the <i>bhang</i> at the warehouse to be noted on the permit to which the pass has reference: the copy received by the excise inspector direct by post shall be retained by him and returned in the same way after examination by the Assistant Excise Commissioner.</p> <p>(b) In the case of transport of <i>ganja</i>, <i>charas</i> or <i>bhang</i>, under clause (b) of rule $\frac{631-A}{7}$, the excise inspector shall follow the procedure prescribed in preceding clause, except that he shall return the transporter's copy of the pass by post, without delay, direct to the excise inspector in charge of the warehouse from which the <i>ganja</i>, <i>charas</i> or <i>bhang</i> was transported, the second copy being retained and similarly dealt with after examination by the Assistant Excise Commissioner.</p>	
189	631A/9.	<p>631A/9. A register of all permits and passes issued for transport of <i>ganja</i>, <i>charas</i> and <i>bhang</i> shall be maintained in the Collector's office and at the bonded warehouse in Forms C. D. 9 and C. D. 10.</p>	
192	650	<p>At the end of the words within brackets in the fifth line insert the words "or, in the case of a person holding a contract for supply under the contract supply system, its removal for storage at a bonded warehouse."</p>	<p>Cf. B.O. No. V.E.X-700, dated the 1st December, 1921</p>
193	653	<p>Cancel the heading of section VIII immediately above the rule and substitute "Bonded warehouses for supply of <i>ganja</i> and <i>charas</i> to districts not under the contract supply system."</p>	D.Ho.

Page.	Rule no.	Amendment or addition.
193	654	<p><i>Cancel the word "Warehouses" and re-number (6), (7), (8) and (9). Add the following as a note to the end of the rule:—</i></p> <p><i>"NOTE.—In cases where any of the warehouses above mentioned are used for the purpose of storing drugs, the following provisions shall apply:—</i></p> <p><i>Cf. B. O. no. 366/ V.E.—8330, dated the 18th September, 1913.</i></p>
193	657	<p><i>Substitute the following for this rule:—</i></p> <p>"657. Each bundle of drugs packed otherwise than in a box shall, on receipt, be weighed separately in its original packing, and from the gross weight of such bundle an ascertained allowance of two seers per maund (fraction of a seer being neglected), as a set off for packing materials, shall be deducted and the weight of the bundle thus reduced shall be taken as the true weight of the drugs for the purpose of these rules. In the case of a consignment of drugs packed in boxes the net weight of the drugs entered in the pass shall be taken as the true weight of the drugs.</p> <p><i>NOTE.—The allowance shall be in whole seers only. Thus a bundle weighing less than 1½ maunds would not get an allowance; a bundle weighing more than 1½ maunds would get an allowance of 2 seers."</i></p> <p><i>Cf. B. O. no. 397/ V.E.—726B, dated the 17th September, 1915.</i></p>
197	651 A	<p><i>Add the following as rule 651 A:—</i></p> <p>"651A. These bonded warehouses will usually be in charge of an excise inspector. The procedure to be observed on taking charge and for the verification and safe custody of the stock of bonded warehouses will be as follows:—</p> <ol style="list-style-type: none"> (1) An inspector when taking charge of a drugs warehouse must (a) count the packages, (b) compare the entries on the cards with those in the register, (c) weigh each package and bring to the notice of the Assistant Excise Commissioner or Collector any case of short weight, (d) examine the packages and bring to notice any package which seems to have been tampered with. (2) When taking stock at the end of each month the inspector must comply with (a), (b) and (d) in clause (1) (3) The key of the warehouse must not under any circumstances be handed over to a <p><i>Cf. B. O. no. 66/ V.E.—718B, dated the 9th February, 1916.</i></p>

Page.	Rule no	Amendment or addition.
		<p>peon or any other person, and no one except the inspector must lock and unlock the warehouse, which must never be opened except in his presence.</p> <p>(4) When peons are appointed for night duty, the inspector must visit the warehouse at least once a month between 11 p.m. and 4 a.m. to see that the peons are present.</p> <p>(5) The stock should be checked not less than once a quarter by the Assistant Excise Commissioner of the sub-division."</p>
197		<p><i>Insert the following new heading and rules after rule 681A :—</i></p>
	681B/1	<p><i>VIII.A.—The contract supply system.</i></p> <p>681B/1. The contract supply system denotes the system under which the exclusive privilege of supplying the intoxicating hemp drugs <i>ganja</i>, <i>charas</i> and <i>bhang</i> at fixed rates to a particular tract is granted for a certain period to a contractor.</p>
	681B/2	<p>681B/2. The contractor is selected as follows :—</p> <p>Tenders in Form C. D. I. are invited for supply of intoxicating hemp drugs at fixed rates, for the term of the contract, at all the stated bonded warehouses in the area specified. These tenders will be submitted for the orders of Government. The contract will, ordinarily, be awarded to the person or firm tendering at the lowest rates, but full power is reserved to accept such tender as may be deemed best in the public interest and reject any of those received, without reasons being assigned. The tenders are for the three kinds of drugs jointly, and, in order to decide which is the lowest, the rate tendered for each drug is multiplied by the estimated consumption of the drug within the area tendered for and the total of the three items so obtained is taken to represent the value of the tender.</p> <p>No payment is required for the exclusive right of supply, the object being to secure to the retail vendors of the contract area a supply of drugs at constant rates.</p> <p>The detailed conditions of the contract are given in the form of licence C. D. 2</p>

G/ B. O no 417/
V.E X.—2030,
dated the 15th
December, 1921.

Ditto.

Page.	Rule no.	Amendment or addition.
	681B/3	<p>681B/3. The contractor will maintain, for the supply of the requirements of the retail vendors of the contract area, a sufficient stock of intoxicating drugs of the various kinds at each contract bonded warehouse of the contract area. The bonded warehouses will, ordinarily, be situated in the same buildings as those at present provided for the supply of country spirit under the contract system. The bonded warehouses, referred to in rule 654, may also be utilised, for the dual purpose of storage and issue of <i>ganja</i>, <i>choras</i> and <i>bhag</i> to districts under the contract supply system, and for deposit of <i>ganja</i> and <i>charas</i> for issue to districts not under that system. Where the accommodation at a bonded warehouse is insufficient for the storage of a sufficient quantity of <i>bhag</i> to meet the requirements of a contractor under the contract supply system, he must provide and maintain, at his own expense, private warehouses at places and in buildings approved by the Collector for the purpose, convenient of access to officers of the excise department and so constructed that the <i>bhag</i> stored therein shall be secure against fraud and depredation. A private warehouse shall be deemed a contract bonded warehouse for the purpose of these rules; but it shall only be used for the storage of <i>bhag</i> required for issues to the warehouses of the contract area or to other contract bonded warehouses. All issues to licensed vendors shall be made at the warehouses provided by Government.</p>
	681B/4	<p>681B/4. The contractor is bound to sell intoxicating hemp drugs to licensed retail vendors, at all the contract bonded warehouses established in his contract area, at rates proportionate to his contract rates per seer. The price does not include the duty prescribed for each drug, which Government is at liberty to vary at any time during the period of the contract.</p>
	681B/5	<p>681B/5. The contractor is not permitted to hold any interest in the retail vend of intoxicating hemp drugs within the area of his contract.</p>

Cf. D.O. no. 437/
V.E.X-265
dated the 12th
December, 1921

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No.	Rule no.	Amendment or addition.	
		<p style="text-align: center;"><i>Retail licenses.</i></p> <p><i>Of. B.O. no. 4 V.E.X.—2090, dated the 11 December, 1921</i></p>	
	681B/6	<p>681B/6. In districts under the contract supply system licences for retail vend of the intoxicating hemp drugs <i>ganja</i>, <i>charas</i> and <i>bhang</i> shall be disposed of by selection under the surcharge system and are subject to the general rules contained in Chapter III. Licences will, ordinarily, be granted for one year. They shall be in form C. D. 11.</p> <p><i>Banded warehouses for supply of ganja, charas and bhang to districts under the contract system.</i></p>	
	681B/7	<p>681B/7. The rules in the preceding section VIII, in the case of a warehouse used for the dual purpose of contract and non-contract supply, shall be applicable to all transactions under the latter system. The following rules apply to all transactions under the contract supply system.</p>	Ditto.
	681B/8	<p>681B/8. No rent or storage fees shall be charged from a contractor for the use of the Government bonded warehouses he is required or permitted to utilise for the purpose of his contract. All fittings or articles connected with the supply, storage, weightment, handling and issue of intoxicating hemp drugs must, however, be supplied by him. Registers and forms used by the excise inspector in charge shall be supplied by Government.</p>	Ditto.
	681B/9	<p>681B/9. Where the contractor has the sole use of a warehouse for the purposes of his contract he is responsible for the safe custody of the intoxicating hemp drugs stored therein. He may therefore put his own lock on the door and keep a watchman on the premises.</p>	Ditto.
	681B/10	<p>681B/10. All transactions inside the bonded warehouse in the receipt, transfer, weightment and issue of intoxicating hemp drugs will be performed under the supervision and direc-</p>	Ditto.

Page.	Rule no.	Amendment or addition.	
		<p>tion of the excise inspector in charge who will maintain all registers, issue permits and passes and make periodical returns. All manual labour will be performed by the contractor's servants.</p>	
	681B/11	<p>681B/11. Except when transactions are actually in progress, the excise inspector in charge shall keep his lock on the door.</p>	<p>O. B. No. 417 V. E. N.—5000, dated the 12th December, 1911.</p>
	681B/12	<p>681B/12. The contractor or his agent shall be entitled to examine the registers and receipted applications and to examine the seals and check the weight at the time the excise inspector in charge is making weighing. Any objection he may have to the excise inspector's procedure should be made in writing to the Assistant Excise Commissioner.</p>	<p><i>Idem.</i></p>
	681B/13	<p>681B/13. The excise inspector in charge shall attend for the receipt and issue of intoxicating hemp drugs on such days and at such hours as may be prescribed by the Excise Commissioner. These will ordinarily be fixed and notified for the whole year, but may be temporarily increased by order of the Assistant Excise Commissioner in cases of festivals, marriage seasons, etc..</p>	<p><i>Idem.</i></p>
	681B/14	<p>681B/14. A minimum stock of intoxicating hemp drugs shall be prescribed for each contract bonded warehouse. When the quantity in stock is approaching this limit, the excise inspector in charge shall call the attention of the contractor's agent to this fact. If there appears any likelihood of the supply running short, the excise inspector shall, without delay, inform the Collector who may procure supply, either or from elsewhere, the cost of which shall be recoverable from the agent, if any, due to the contractor, or from the contractor's estate.</p>	<p><i>Idem.</i></p>

Page.	Rule no.	Amendment nr addition.
		<p>promptly with a reasonable quantity of the intoxicating hemp drugs for which the contract has been granted. In the event of the contractor failing to supply such drugs within a time judged by the Collector to be reasonable, they shall be procured elsewhere by the Collector and the cost and any loss accruing to Government recovered from the contractor in the manner prescribed in the preceding rule. In addition, the contractor will be liable, at the discretion of the Excise Commissioner, to a penalty of double the rate of duty of the drugs demanded but not supplied.</p>
581B/16		<p>681B/16. If the excise inspector in charge considers any <i>ganja</i>, <i>charas</i> or <i>bhag</i> stored in the bonded warehouse to be bad, he shall abstain from issuing it. Samples shall be taken and shall be submitted immediately, with a report, to the Assistant Excise Commissioner, who, if he agrees with the opinion of the inspector, shall report the case to the Excise Commissioner for orders. Should the Excise Commissioner pass orders that the <i>ganja</i>, <i>charas</i> or <i>bhag</i> is unfit for consumption, it shall be destroyed, in the presence of the Assistant Excise Commissioner, on his first subsequent inspection of the warehouse. The Assistant Excise Commissioner will record the date and the number of the order authorising destruction together with the word "destroyed" opposite the entry of the bag, package or chest in register C. D. 12, 13 or 14.</p>
581B/17		<p>681B/17. In a case where a contractor, in the capacity of a wholesale vendor under the farming system of supply, deposits in the same bonded warehouse as that used for purposes of his contract, <i>ganja</i> or <i>charas</i> intended by him for issue to districts not under the contract supply system, such <i>ganja</i> and <i>charas</i> must be stored apart from the <i>ganja</i> and <i>charas</i> deposited by him for supply of his contract area. He must inform the excise inspector so that separate accounts may be maintained. The procedure and accounts, prescribed in section VIII above, shall be applicable to the deposits for non-contract supply, and those prescribed by this section VIIIA shall apply to deposits for supply to the contract area.</p>

Of B.O. no. 417
V E X.—209C,
dated the 15th
December, 1921.

Ditto.

Pago.	Role no.	Amendment or addition.
	681B/18	<p>681B/18. (a) Immediately on arrival of a consignment of drugs at a warehouse, the excise inspector shall, in the presence of the contractor or the agent, ascertain, by personal inspection, that the seals of the bags, packages or chests are intact, and, by weighment, that the gross weight of each bag, package or chest corresponds with that noted in the pass. He shall open each bag, package or chest, examine and note, in column 11 of the register of receipts C. D. 12, 13 or 14, the condition of the contents, and then reseal the bag, package or chest.</p> <p>(b) If the covering of any bag, package or chest appears to have been tampered with, or if any be received without the original seal, or if the gross weight as ascertained by weighment be less than that given in the pass or railway receipt by one seer, the excise inspector shall open such bag, package or chest and examine the contents with special care, and if there is reason to believe that the bag, package or chest has been tampered with, he shall immediately report the case to the Collector for recovery of duty on any deficiency in weight.</p> <p>(c) If there be any increase in weight the full quantity delivered including such increase shall be entered in the register of receipts.</p> <p>(d) At the time of examination and weighment the full particulars of each bag, package or chest shall be clearly and carefully entered in the register C. D. 12, 13 or 14 by the excise inspector in charge, whose initials and those of the contractor or the agent certifying to the correctness of the examination and weighment shall be affixed in columns 13 and 14 opposite the entries relating to each bag, package or chest. No alteration shall be made in the entries without the previous sanction of the Assistant Excise Commissioner.</p>
	681B/19	<p>681B/19. After examination, weighment and registration in the appropriate columns of the receipt register each bag, package or chest shall be given a serial number corresponding to that recorded in column 12 of the register. Numbers shall be assigned consecutively for each variety of drugs in the order that the bags, packages or chests are received during a calendar year. Each bag, package or chest shall have a card in Form C. D. 21 attached to it before it is stored.</p>

O. R. O. n.
V.E.X-2000,
the 15th U
ber, 1921.

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681B/20

681B/20. Each variety of drugs shall, as far as possible, be separately stored—bags, packages or chests being arranged in the order of the numbers allotted to them. When a bag, package or chest is required for issue under bond to another contract bonded warehouse, or to be opened for making issues the next in numerical order to that last withdrawn shall, unless there is sufficient reason to the contrary, be taken. The contents of a bag, package or chest opened for issues must be completely issued before another is opened. The following procedure shall then be carefully followed:—

- (a) In the case of an issue of an unopened bag, package or chest, under bond, the excise inspector in charge, after satisfying himself that the withdrawal is authorized under rule—

631-A

shell, in the presence of the contractor or his agent, ascertain by actual weighment the gross weight of and the storage wastage on each bag, package or chest. The storage wastage shall be calculated by deducting the gross weight at time of withdrawal from that recorded at time of first arrival at the warehouse. The excise inspector shall then record necessary entries in register C. D. 12, 13 or 14 and after his initials and those of the contractor or his agent have been added to the account, transfer it to register C. D. 15, 16 or 17. The issue shall then be made after preparation of a pass in Form C.D. 8 in accordance with the procedure prescribed by rule—

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NOTE—Issues under bond to another warehouse shall ordinarily be made in complete bags, packages or chests, but in case of necessity a smaller quantity may also be similarly issued.

- (b) In the case of withdrawal of a bag, package or chest to be opened for issue, the gross weight and storage wastage shall be ascertained in the manner prescribed in clause (a). Before issues are made from the bag, package or chest, it shall be opened in the presence of the excise

C/. B.O. No. 417/
V.E.X.—1090,
dated the 15th
December, 1921
and no. 869/V.E.
—3330, dated the
13th September,
1922.

Pago.	Rule no.	Amendment or addition.
		<p>inspector and the contractor or his agent, the contents separated from the packing, the actual net weight of the contents ascertained by actual weighment and the necessary entries made in register C. D. 15, 16 or 17.</p> <p>(c) Issues may then be commenced. After all the contents of a bag, package or chest have been issued, a total will be made of column 16 and the wastage in issue ascertained by deducting the total thus found from the weight recorded in column 13. The percentage of wastage will be recorded in column 21 opposite the total, and will be calculated on the weight recorded in column 13.</p>
	681B/21	<p>681B/21. Licensed vendors, or their agents authorised in writing, wanting <i>ganja</i>, <i>charas</i> or <i>bhaj</i> from a contract bonded warehouse shall present to the treasurer of the sub-treasury situated at the same place as the bonded warehouse an application in Form C. D. 4 in duplicate, duly filled in, together with the price of the drug and the duty. <i>Ganja</i> or <i>charas</i> in a less quantity than four chittaks or a multiple thereof and <i>bhaj</i> in a less quantity than one seer or a multiple thereof shall not be issued. The treasurer after ascertaining that the amount tendered is correct, shall fill in the endorsement on both copies of the application and shall then present the application to the officer in charge of the sub-treasury. This officer shall sign both copies and stamp them with the stamp of the sub-treasury. One copy shall be retained in the sub-treasury whilst the other copy shall be handed back to the applicant who shall tear off the second receipt endorsement and retain it as a receipt for the amount paid into the sub-treasury.</p>
	681B/22	<p>681B/22. The applicant shall then present the receipted application to the excise inspector in charge of the warehouse, who, after satisfying himself that the price and duty fully cover the quantity of drugs to be removed, shall, after making the necessary entries in the vendor's pass book, cancel the receipted application.</p>
	681B/23	<p>681B/23. The pass book will be in Form C. D. 5, and will remain in the custody of the person removed.</p>

C. D.
417/V.E.
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—3330,
13th Dec.
1927.

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Page.	Rule no	Amendment or addition.
		ing the drugs, who will, on demand by an officer authorised in this behalf, produce it as his authority for transport. A pass book will be issued to each licensed vendor at the beginning of each financial year. The pass book will be kept in safe custody by the vendor and he shall not alter nor erase the entries therein. On satisfactory proof of the loss of a pass book a duplicate may be issued, with the sanction of the Collector, on payment of a fee of Re. 1.
681B/23	681B/23.	<i>Adda note under the rule :—</i> "..... Indian states I. D. 15 in to the person post to the dated for the purpose; and the third part returned as a counterfoil."
681B/24	681B/24.	After the entries in the pass book have been made and recorded in register C. D. 15, 16 or 17 the excise inspector will proceed to have the drugs weighed and issued. After issues are completed he shall make the necessary entries in registers C. D. 18, 19 and 20.
681B/25	681B/25.	The licensed vendor shall provide the packing material or receptacle in which the drugs are to be transported. The drugs shall be securely packed in the packing or receptacle which shall thereafter be sealed with the excise inspector's seal and have affixed to it a label in Form C. D. 22. The cord used for securing and sealing shall be provided by the vendore and the wax by the contractor.
681B/26	681B/26.	The contractor must provide correct beam scale and standard weights in maunds, seers and chittaks, which will remain in the charge of the excise inspector in charge of the warehouse for the purpose Scales and weights to be provided by contractor.

C/. B. O. no. 465/
V.E.—2090,
dated the 6th
November, 1922.

C/. B. O. no. 417/
V.E.X., 2090,
dated the 15th
December, 1921.

Ditto.

Page.	Rule no.	Amendment or addition.
		<p>of making issues and checking consignments on arrival. In the contractor's option a weighing machine may be provided for checking receipts in lieu of a beam scale and weights. The inspector shall be held primarily responsible for the correctness of such weighing apparatus as may be supplied which he shall test at least once a quarter in the manner prescribed by rule 680 and shall report any defect to the Assistant Excise Commissioner. The Assistant Excise Commissioner, at his inspections, must also satisfy himself of their correctness, using the weights in the sub-treasury for this purpose.</p>
681B/27	<p>681B/27. The Time to be allowed for transport.</p>	<p>Assistant Excise Commissioner shall determine the periods to be allowed for transport to the different shops, and a list of periods so determined shall be maintained in the bonded warehouse. The period shall be specified in each pass book.</p>
681B/28	<p>681B/28. Registers in Forms C. D. 15, 16 Registers and monthly statement</p>	<p>and 17 shall be maintained of all issues. An abstract giving the totals of columns 16, 17, 18 and 19 for the accounts month, supported by the receipted applications, shall be sent not later than the second day of the following month to the Collector. The receipted applications should, after examination, be returned to the warehouse to be deposited there.</p>
681B/28	<p>681B/28. Add the following to this rule:—</p>	<p>"For each Indian shop to which ... are made the excise inspector shall ... registers in forms C.D. 15, 16 and</p>

C.F. H.O. no. 4
V.L.N.—290.
dated 1st Dec.
12th December, 1911.

Ditto

C.F. H.O. no. 4
V.L.N.—290.
dated 1st Dec.
12th December, 1911.

Pogo.	Rule nn.	Amendment or addition.
		<p>A copy of this register showing :—</p> <ol style="list-style-type: none"> 1. Date, 2. Number of pass, 3. Name of shop, 4. Weight of each class of drug issued, and 5. Duty realised, shall be forwarded, in duplicate to the Collector of the district at the close of each month, supported by the receipted applications. The applications should, after examination, be returned to the warehouse to be deposited there.
681B/29	681B/29.	<p>After the necessary checking of the abstract, referred to in the preceding rule, with the treasury accounts at headquarters, a cheque shall be made out in the Collector's office in favour of the contractor for the amount of drugs supplied to vendors from the bonded warehouses of the district during the accounts month. This should be made over to the contractor not later than the 15th day of the succeeding month.</p>
681B/30	681B/30.	<p>The excise inspector in charge of the warehouse shall maintain registers in Forms C. D. 18, 19 and 20 showing the issues of each kind of drugs to each shop. Extracts from these shall be sent at the end of the month to the excise inspectors in whose circles the shops are situated. From these registers the excise inspector shall also prepare a monthly statement in Form C. D. 23. Copies of this statement shall be sent to the Assistant Excise Commissioner and also to the Collector's office not later than the second day of each month.</p>
681B/31	681B/31.	<p>On the last working day of every calendar month, after all transactions for the day are over, the excise inspector in charge of the warehouse shall, after verifying</p>

Cf. B. no 417/
V.E.N.—2070,
dated the 15th
December, 1921.

Ditto.

Ditto.

Page.	Rule no.	Amendment or Addition.
		<p>the stock of drugs in the warehouse; proceed to close the accounts of the month. The actual stock should consist of the unopened bags, packages and chests standing as unopened in registers C. D. 12, 13 and 14 and the quantity remaining in any bag, package or chest from which issues are being made. The inspector shall verify the stock by comparison of entries opposite the unopened bags, packages and chests in registers C. D. 12, 13 and 14 with the entries on the cards attached to the bags, packages and chests and shall forward a statement in Form C. D. 24, 25 or 26 to the Assistant Excise Commissioner, after signing the certificate on the form. On the fifth day of the month following the close of each quarter an aggregate of the transactions of the quarter shall also be forwarded, on the same form, through the Collector to the Excise Commissioner.</p>
681B/32	681B/32.	<p>The contractor may be held responsible for the payment of duty on any difference in excess of 2 per cent. between the gross weight of any bag, package or chest, recorded at date of despatch to the warehouse and that found at date of withdrawal either for removal to another warehouse or for issue to vendors, if such excess is due to neglect. The calculation shall be made on gross weight at date of despatch (column 5 of register C. D. 12, 13 or 14). The contractor may also be held responsible for the duty on any difference in excess of 1½ per cent. between the net weight of the drugs ascertained, by actual weighment, to be contained in the bag, package or chest when opened for issues to vendors and the actual weight of drugs recorded as having been issued therefrom when emptied if such excess is due to his neglect. The calculation shall be made on the net weight of drugs before issue (column 13 of register C. D. 15, 16 or 17).</p>
381B/38	681B/33	<p>The written explanation of the excise inspector and the contractor or his agent, in cases where the wastage on any bag, package or chest has exceeded the scale prescribed in the preceding rule, shall be attached to Form C. D. 24, 25 or 26 and forwarded to the</p>

C. B. O. no 417/
V.E.X.—2020.
dated the 15th
December, 1921.

Ditto.

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		Assistant Excise Commissioner at the end of the month in which they occur. The Assistant Excise Commissioner shall, if he considers it necessary, make further inquiry and report the result for the orders of the Excise Commissioner.
	681B/34	681B/34. Rules 674, 675, 679, 681 and Other rules applicable. 681A shall be applicable to warehouses established under the contract supply system.
		<i>Cf. R. O. no. 477/ V.E.X. - 2050, dated the 15th December, 1921.</i>
197	682	To the heading above this rule after the word "drugs" add "in orcos not under the contract supply system."
198	685	At the end of this rule add the words "not to any person for export to an Indian State in accordance with the procedure laid down in rule 622."
200	693	To the heading above this rule delete the word "novocoin." Cancel this rule.
		<i>Cf. Notification no. 1188/XIII-42B, dated the 4th October, 1918.</i>
200	693A	Add the following as a new rule:— "693A. The import, export or transport of cocaine by the inland post, otherwise than on Government account, is prohibited. This prohibition does not apply to preparations of cocaine exempted under section 76 of the Act (vide Appendix D)."
		<i>Cf. Notification no. 935/XIII-138, dated the 21st December, 1915.</i>
200	695	Substitute the following for the present rule:— "695. No person other than a licensed vendor of cocaine, or a medical or veterinary practitioner or other person exempted from the general prohibition of the possession of cocaine under section 20 of the Act, may import cocaine from the United Kingdom. Such import may be made only through the ports of Bombay, Calcutta or Karachi. The procedure to be observed in obtaining imports shall be as follows:— (i) The importer shall obtain for each import a permit from the Collector of his district which shall state— (a) Name and address of the exporting firm in the United Kingdom.

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		<p>(b) Port of import in India.</p> <p>(c) Amount of cocaine imported.</p> <p>(d) Amount of cocaine the importer is entitled to possess.</p> <p>(ii) The importer shall obtain, in addition to the permit under sub-clause (i) a certificate from the Excise Commissioner that the cocaine is required exclusively for legitimate medicinal or scientific purposes, and will not be re-exported, provided that in the case of Government account the undertaking that the drug will not be re-exported may be omitted from the certificate. In the case of a question arising whether any consignment of cocaine should be classed under the head "Government medical stores" or not the decision of the Excise Commissioner shall be final.</p> <p>(iii) The permit shall be in triplicate, one copy shall be sent by the Collector to the Secretary, Revenue and Statistics department, India Office, London, direct, the second copy shall be forwarded by him to the Collector of Customs at the port of import concerned, and the third made over to the importer, who shall on receipt and check of the consignment return it to the sanctioning authority.</p> <p>(iv) The importer shall appoint a recognized agent to pass the cocaine through the Customs House, and shall send his copy of the permit to such agent for presentation to the Collector of Customs, with a pass in the prescribed form signed by the Collector or officer in charge of excise of his district.</p> <p><i>{To the marginal reference add "and notification no 47/XIII-49, dated the 1st June, 1917.)</i></p>
201	698	Substitute "Indian" for "native" in the first line of clause (b)
201	697	<p>To clause (3) add the following:—</p> <p>"provided that such persons have not been excluded by the Chief Revenue authority from the operation of clause (2) of the first proviso to rule 698."</p>

*Cf. Not filed on
10 257/XIII-
31, dated the
25th July, 1902*

Page.	Appendix or form.	Amendment.																																				
1	Appendix A.	<p><i>Substitute the following for this appendix :—</i></p> <p><i>Rates of duty under section 28 of the United Provinces Excise Act, IV of 1910.</i></p> <p>1. Duty is imposed on foreign liquor as defined in the notification under section 4 (no. 716/XIII—85, dated the 3rd October, 1910), whether imported (except liquor which has already been imported into British India and was liable, on such importation, to duty under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878,) or manufactured in a distillery or brewery in the United Provinces, at the rates specified below :—</p> <table border="0"> <tr> <td></td><td></td><td>Rs. a. p.</td></tr> <tr> <td>(a) Ale, beer, porter, cider and other fermented liquors..</td><td>Per Imperial gallon or 6 quart bottles.</td><td>0 8 0</td></tr> <tr> <td>(b) Perfumed spirits ..</td><td>Ditto ..</td><td>35 0 0</td></tr> <tr> <td>(c) Liqueurs, cordials, mixtures and other preparations containing spirit—</td><td></td><td></td></tr> <tr> <td>(i) If entered in such a manner as to indicate that the strength is not to be tested ..</td><td>Ditto ..</td><td>80 0 0</td></tr> <tr> <td>(ii) If tested ..</td><td>Per imperial gallon or 6 quart bottles of the strength of London proof.</td><td>21 14 0</td></tr> <tr> <td>(d) (i) Rum issued to British or Indian Troops in the Punjab, Delhi or North West Frontier Provinces ..</td><td>Ditto ..</td><td>10 10 0</td></tr> <tr> <td>(ii) Rum issued to any other part of India including United Provinces ..</td><td>Ditto ..</td><td>10 0 0</td></tr> <tr> <td>(e) All other sorts of spirit except denatured spirit ..</td><td>Ditto ..</td><td>21 14 0</td></tr> <tr> <td>(f) Wines—</td><td></td><td></td></tr> <tr> <td>(i) Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit ..</td><td>Per imperial gallon.</td><td>9 0 0</td></tr> <tr> <td>(ii) All other sorts of wines not containing more than 42 per cent. of proof spirit ..</td><td>Ditto ..</td><td>4 8 0</td></tr> </table> <p>Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall</p>			Rs. a. p.	(a) Ale, beer, porter, cider and other fermented liquors..	Per Imperial gallon or 6 quart bottles.	0 8 0	(b) Perfumed spirits ..	Ditto ..	35 0 0	(c) Liqueurs, cordials, mixtures and other preparations containing spirit—			(i) If entered in such a manner as to indicate that the strength is not to be tested ..	Ditto ..	80 0 0	(ii) If tested ..	Per imperial gallon or 6 quart bottles of the strength of London proof.	21 14 0	(d) (i) Rum issued to British or Indian Troops in the Punjab, Delhi or North West Frontier Provinces ..	Ditto ..	10 10 0	(ii) Rum issued to any other part of India including United Provinces ..	Ditto ..	10 0 0	(e) All other sorts of spirit except denatured spirit ..	Ditto ..	21 14 0	(f) Wines—			(i) Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit ..	Per imperial gallon.	9 0 0	(ii) All other sorts of wines not containing more than 42 per cent. of proof spirit ..	Ditto ..	4 8 0
		Rs. a. p.																																				
(a) Ale, beer, porter, cider and other fermented liquors..	Per Imperial gallon or 6 quart bottles.	0 8 0																																				
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(ii) Rum issued to any other part of India including United Provinces ..	Ditto ..	10 0 0																																				
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(ii) All other sorts of wines not containing more than 42 per cent. of proof spirit ..	Ditto ..	4 8 0																																				

Cf. Notification no. 190/XIII—69, dated the 1st March, 1921, as amended by notification no. 294/XIII—69, dated the 8th April, 1921, notification no. 86/XIII—20, dated the 17th August, 1921, no. 133/XIII—23, dated the 27th March, 1922 and no. 807/XIII—20, dated the 14th October, 1922.

Page.	Appendix or form.	Amondment.
		<p>be liable to duty at the rate applicable to all other sorts of spirit.</p> <p>Duty is in all cases payable on or before issue from the brewery, distillery or bonded warehouse concerned, save in the case of issues under n bond.</p> <p>II.—Duty is imposed on country spirit at the rates respectively specified below:—</p> <p>(a) When transported from any distillery or bonded warehouse in the United Provinces to the premises of a licensed vendor—</p>
Area.		Rate of duty per imperial bulk gallon of the strength of
		35 U. P. 50 U. P.
		Rs. a. p. Rs. a. p.
1. For consumption in:—		
(a) The towns of Dehra Dun, Rajpur, Mussoorie, Lucknow, Agra, Meerat, Bareilly ..		7 14 0 ..
(b) The towns of Benares and Cawnpore ..		7 14 0 6 0 0
(c) The town of Allahabad ..		6 12 0 5 3 0
2. For consumption in:—		
(a) Naini Tal district (except Naini Tal town and Khatima and Sittarganj peshkaries) ..		4 8 0 ..
(b) The town of Jhansi ..		4 8 0 3 7 3
3. For consumption in:—		
(a) The trans-Kapti tract of the Basti district ..		8 6 0 ..
(b) The Maharajganj tahsil and the portion of the Padrauna tahsil north of the Captainganj-Padrauna-Bansighat road in the Gorakhpur district ..		3 6 0 ..
(c) The Khatima and Sittarganj peshkaries in Naini Tal district ..		3 6 0 ..
(d) The Almora district ..		3 6 0 ..
(e) The Darjhal town in the Moradabad district ..		3 6 0 ..
(f) The trans-Chambal tract of Etawah district ..		8 6 0 ..
4. For consumption in:—		
(a) Jhansi district (except the town of Jhansi) ..		.. 2 4 0
(b) Jalsun and Hamirpur district ..		.. 2 4 0
(c) Banda district (excluding towns of Banda and Karwi) ..		.. 2 4 0
(d) Towns of Banda and Karwi ..		2 14 0 2 4 0
5. For consumption in:—		
(a) The Ballia circle of the Mirzapur district ..		1 2 0 ..

Of. Notification no. 64/XIII-92, dated the 6th February, 1922, and no. 67/XIII-92, dated the 27th February, 1922.

Page.	Appendix or form.	Amendment.	Rate of duty per imperial bulk gallon of the strength of	
		Area.	35 U. P.	60 U. P.
			Rs. a. p.	Rs. a. p.
		<p>(b) That portion of the Rohet-ganj tahsil in the Mirzapur district which is bounded as follows:— From the western boundary of the tahsil proceeding eastward along the Kalmur cliff to the Ghagar gorge; proceeding northward along the western cliff of the Ghagar gorge to Dhandraul reservoir; proceeding westward along the reservoir edge to the Dhandraul dam; proceeding northwards along the Dhandraul dam and thence eastward along the reservoir edge to the Hanswa nala; proceeding up to the western bank of the nala to the Karamnasa cut; proceeding along the Karamnasa cut to the Syhat reservoir; proceeding along the southern edge of the reservoir and the southern bank of the Karamnasa river to the Bihar border ..</p> <p>(c) The Bara tahsil and that portion of the Meja tahsil (except Chibila shop) lying south of the Allahabad-Mirzapur railway in the Allahabad district ..</p> <p>0 For consumption in the remainder of the United Provinces, excepting those parts of Pilibhit, Mirzapur, Gorakhpur, Almora, Garhwal, Dehraleah, Kheri and Gonda districts which are under the outstill system ..</p>	1 2 0	..
			1 2 0	..
			6 13 0	..
<p>NOTE.—For the purposes of this notification the expression "town" shall be deemed to include the area within the municipal or town boundaries, the area within the cantonment boundaries (if any) and all places within a distance of two miles from the nearest point of either of the aforesaid boundaries.</p>				
		(b) When manufactured at a distillery in the United Provinces.	The duty imposed by clause II(a).	
		(c) When imported in bond	The duty imposed by clause II(a).	
		(d) When exported (otherwise than in bond) to the Punjab, the Delhi and North-West Frontier Provinces.	Per imperial gallon L. P. Rs. 14-1-0.	
		(e) When exported (otherwise than in bond) to any other place.	Per imperial gallon L. P. Rs. 21-14-0.	

Cf. Notification no. 586/XIII—85, dated the 13th July, 1910. Ditto.

Cf. Notification no. 227/XIII—82, dated the 14th July, 1922.

Cf. Notification no. 7/XIII—41, dated the 10th May, 1921.

age.	Appendix or form.	Amendment.
		<p>The duty imposed under the two preceding clauses on any liquor by reference to gallons London proof shall be increased or reduced in proportion as the strength of the liquor exceeds or is less than London proof.</p> <p>III.—Duty is imposed on intoxicating drugs at the rates respectively specified below :—</p>
		Rs. a. p.
		<p>I.—(a) On ganja (Baluchar) transported from any bonded warehouse in the districts of (1) Cawnpore, (2) Unao, (3) Allahabad, (4) Fatehpur, (5) Partabgarh, (6) Benares, (7) Ghazipur, (8) Basti, (9) Lucknow, (10) Hardoi, (11) Shahjahanpur, (12) Moradabad, (13) Bijnor, (14) Naini Tal, (15) Agra, (16) Mainpuri, (17) Muzaffarnagar, (18) Enlaidahar, (19) Gorakhpur, (20) Azamgarh, (21) Mirzapur, (22) Muttar, (23) Saharanpur, (24) Aligarh, (25) Etah, (26) Budaun, (27) Jalaun, (28) Hamirpur, (29) Fyzabad, (30) Bahraich, (31) Sitapur, (32) Bara Banka, (33) Rio Bareilly, (34) Etawah, (35) Ballia, (36) Almorah and (37) Dehra Dun, to the premises of a licensed vendor for consumption in these districts 35 0 0 per seer.</p> <p>(b) On ganja (Baluchar and Pathar) transported from Benares, Gorakhpur, Lucknow, Bareilly, Agra, Saharanpur and Jhansi bonded warehouses for consumption in districts other than those mentioned in the preceding clause I(a)—</p> <p>Baluchar 20 0 0 ..</p> <p>Pathar 17 8 0 ..</p> <p>(c) On ganja (Baluchar and Pathar) exported from any of the bonded warehouses mentioned in the preceding clause I(b)—</p> <p>Baluchar 35 0 0 ..</p> <p>Pathar 17 8 0 ..</p> <p>II.—(a) On charas transported from any bonded warehouses in the districts mentioned in clause I(a) above to the premises of a licensed vendor for consumption in those districts 35 0 0 ..</p> <p>(b) On charas transported from any of the bonded warehouses in the districts mentioned in clause I(b) above for consumption in districts other than those mentioned in clause I(a) and as under noted :—</p> <p>(1) For consumption in the districts of 20 0 0 ..</p>

Cf. Notification no. 19/XIII—210B, dated the 13th January, 1912, as amended by no. 111/XII—210B, dated the 16th March, 1911 and notification no. 325/XIII—210B, dated the 25th October, 1922

Page.	Appendix or form.	Amendment.
		<p>Rs. s. p.</p> <p>(2) For consumption in the remaining districts .. 25 0 0 per aeer.</p> <p>(c) On <i>ekeras</i> exported from any of the bonded warehouses mentioned in clause I(b) above .. 55 0 0 ..</p> <p>III.—(a) On <i>dhang</i> transported from any bonded warehouses in the districts mentioned in clause I(a) above to the premises of a licensed vendor for consumption in those districts .. 0 8 0 ..</p> <p>(b) On <i>dhang</i> transported from the districts of (1) Munairnagar, (2) Bijmor, (3) Naini Tal, (4) Pilibhit, (5) Eberl, (6) Babraich, (7) Farrukhabad, (8) Basti, (9) Saharapur, (10) Bareilly, (11) Gonda, (12) Oorakbpur for consumption in districts other than those mentioned in clause I(a) above .. At Rs. 20 per maund calculated on the gross weight of the package or packages forming the consignments and subject to a minimum of Re. 1 for any fraction of a maund upon which a smaller amount of duty would but for such minimum be leviable.</p> <p>(c) On <i>dhang</i> exported otherwise than to land from any of the districts mentioned in the preceding clause III (b) .. At Rs. 20 per maund calculated on the gross weight of the package or packages forming the consignments and subject to a minimum of Re. 1 for any fraction of a maund upon which a smaller amount of duty would but for such minimum be leviable.</p> <p>(d) On the cultivation of the hemp plant for the production of <i>dhang</i> when such cultivation is permitted .. An acreage duty of Rs. 10 per acre cultivated, subject to a minimum charge of Re. 1 on any fraction of an acre in respect of which a smaller duty would but for such minimum be leviable.</p> <p>The licensed cultivator shall pay this duty according to the measurements from time to time supplied him by the tahildar, and in the manner and at the time prescribed for payment of the land revenue.</p>

Page.	Appendix or form.	Amendment.
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2 Appendix B.

Under dress regulations for inspectors against Buttons for the words " Departmental as for peons but gilt " substitute " Departmental brass polished with crown in the centre and the word *Excise* round it."

Cf. G. O. no. 1076, XIII-51, dated the 13th December, 1920.

7 Appendix C.

For the present Appendix C substitute the following :—

APPENDIX C.

Rectified spirits of wine may be supplied duty free to the following hospitals and dispensaries, and to the officers specified below in quantities not exceeding in each year the quantity noted against each.

Names of hospitals, dispensaries or officers.	Rectified spirits of wine. Gallons.	Authority, number and date of Government order.
1	2	3
1. Government hospitals and dispensaries in the United Provinces on the requisition of the Civil Surgeon concerned.	Ten and more on the indent signed by the Inspector General of Civil Hospitals, United Provinces.	No. 179/XIII-12B., dated the 7th December, 1921.
2. District Board dispensaries in the United Provinces. To such officers as may be annually specified by the Inspector-General of Civil Hospitals, United Provinces.	As required ..	No. 1610/X-52, dated the 20th March, 1920.
3. Civil public dispensaries in the Central Provinces and Berar on a certificate signed by the Inspector-General of Civil Hospitals of the Central Provinces and Director of Agriculture, Central Provinces, for use in the Laboratories of the Agricultural Chemist and Economic Botanist and for use in show bottles in the museum at Nagpur	500	No. 205/XIII-16B., dated the 22nd December, 1921.

Page.	Appendix or form.	Amendment.		
		Names of hospitals, dispensaries or officers.	Rectified spirits of wine. Gallons.	Authority, number and date of Government order.
		1	2	3
		4. Civil public dispensaries and hospitals in Central India. On an annual certificate signed by the Civil Administrative Medical Officer for Central India.	400	No. 340, dated the 1st August, 1909.
		5. Government Medical Stores Dépôt in Calcutta.	As required ..	No. 138, dated the 17th August, 1903.
		6. Government Medical Stores Dépôt at Mian Mir, Punjab.	As required ..	No. 112/XII—192, dated the 8th July, 1892.
		7. Chemical Examiner and Bacteriologist, United Provinces and Central Provinces.	200	No. 772/XIII—162, dated the 31st December, 1914.
		8. Chemical Examiner to the Government of the Punjab.	As required ..	No. 152/XIII—592A, dated the 30th May, 1899.
		9. Agricultural Chemist to the Government of India.	As required ..	No. 222/XIII—599A, dated the 16th August, 1899.
		10. Imperial Bacteriologist, Mukhtesar, Naini Tal.	50	No. 160/XIII—647A., dated the 8th June, 1900.
		11. Forest Research Institute and College, Dehra Dun— (a) On indenta certified by the Principal of the College. (b) On indenta certified by the Forest Chemist.	12 150	No. 41/XIII—734-A., dated the 8th February, 1902. No. 533/XIII—88, dated the 13th September, 1911, and no. 437/XIII—12B, dated the 14th May, 1920.
		12. Assistant Surveyor-General in charge, Mathematical Instrument office, Calcutta.	72	No. 402/XIII—107, dated the 21st December, 1906.
		13. Principal, Muir College, Allahabad.	200	No. 207/XIII—59, dated the 13th June, 1922.

Page.	Appendix or form.	Amendment.		
		Names of hospitals, dispensaries or officers.	Rectified spirits of wine Gallons.	Authority, number and date of Government order
		1	2	3
		14. Medical Officer of the Western Rajputana States.	3½	No. 20/XIII-82A., dated the 18th February, 1895.
		15. State Surgeon, Indore.	150	No. 19/XIII-100, dated the 11th January, 1907.
		16. Civil Surgeon of Bikanir.	2	No. 101, dated the 1st July, 1893.
		17. Secretary to the Tea Association, Calcutta.	60	No. 107/XIII-11-1905, dated the 29th March, 1905.
		18. Principal, North India School of Medicine for Christian Women, Ludhiana, Punjab	80	No. 215/XIII-608A, dated the 2nd August, 1900, and no. 450/XIII-109, dated the 26th May, 1917.
		19 Director, Agricultural Research Institute, Pusa, Bengal.	200	No. 488/XIII-123, dated the 16th October, 1908, and no. 68/XIII-6, dated the 7th February, 1923.
		20 Laborator'es of the Agricultural College and Research Staff, Cawnpore.	600	No. 558, dated the 25th November, 1908.
		21. Sanitary Officer, 7th (Meerut) division, for use in the divisional laboratory.	10	No. 595/XIII-141, dated the 9th December, 1903.
		22. Church Mission Hospital, Quetta, on indent; certified by the Residency Surgeon in Baluchistan.	As required ..	No. 651/XIII-147, dated the 31st October, 1913.
		23 Opium Factory, Chaurpur, on indent; certified by the Factory Superintendent.	600	No. 227, dated the 20th May, 1903, no. 200/XIII-73 dated the 10th March, 1916, no. 961/XIII-12B, dated the 17th July, 1918, and no. 1002/XIII-12B, dated the 23rd November, 1920.

Page.	Appendix or form.	Amendment.		
		Names of hospitals, dispensaries or officers.	Rectified spirits of wine Gallons.	Authority, number and date of Government order.
		1	2	3
		25. Mary Ackerman Hoyt Hospital at Jhenai.	20	No 555/XIII-153, dated the 7th December, 1922.
		26. Principal, Medical School at Agra, for the use of the Medical	63	No 740/XIII-170, dated the 5th December, 1914, and no 410/XIII-170, dated the 20th

Page.	Appendix or form.	Amendment.		
		Names of hospitals, dispensaries or officers.	Rectified spirits of wine. Gallons.	Authority, number and date of Government order.
		1	2	3
		36. Principal, Christian College, Allahabad. Ewing College,	Five gallons alcohol at 100 per cent., 5 gallons alcohol at 95 per cent., 15 gallons rectified spirit at 84 per cent.	No. 268/XIII-44, dated the 12th May, 1913.
		37. Local Fund hospitals and dispensaries in the Province of Delhi.	50	No. 3/XIII-165, dated the 2nd January, 1914
		38. Bikanir Darbar ..	4	No. 709/XIII-173, dated the 13th December, 1913.
		39. Principal, King George's Medical College, Lucknow	As required..	B O no 151/V.E.-603 B, dated the 17th March, 1914.
		40. Mission Hospital at Srinagar, Kashmir.	15	No. 275/XIII-162, dated the 17th April, 1915, and no 63/XIII-57, dated the 18th February, 1916.
		41. Lady Doctor in charge, Broadwell Hospital and Memorial dispensary at Fatchpur.	30	No 319/XIII-74, dated the 12th May, 1915.
		42. Principal, Muhammadan Anglo-Oriental College, Aligarh, for use in the College laboratories.	10	No. 100/XIII-12B., dated the 21st January, 1919.
		43. Lady Hardinge Memorial Hospital, Dholpur.	5	No. 764/XIII-184, dated the 21st October, 1916.
		44. State Surgeon, Rampur	100	No. 852/XIII-106, dated the 14th November, 1916
		45. Principal, Meerut College Meerut	20	No 172/XIII-72, dated the 27th March, 1917.
		46. Broadwell Memorial Hospital, Fatchpur, Fatchgarh	5	No. 100/XIII 12B., dated the 11th July, 1917

Page.	Appendix or form.	Amendment.		
		Names of hospitals, dispensaries or officers.	Rectified spirits of wine. Gallons.	Authority, number and date of Government order.
		1	2	3
		47. Technological Laboratory and Dyeing School, Cawnpore. 48. Hindu University Laboratory, Benares	100 180	No. 795/XIII—12B, dated the 8th October, 1917. No. 1014/XIII—12B, dated the 20th December, 1917, and no 401/XIII—12B, dated the 10th April, 1919, no. 175/XIII—12B, dated the 3rd December, 1921 and no. 2775/XIII, dated the 9th October, 1922.
		49. Sewa Samiti, Allahabad	30	No. 756/XIII—12B, dated the 21st May, 1918.
		50. Ramsay Hospital, Nasol Tal	As required	No. 507/XIII—12B, dated the 4th April, 1918.
		51. Lady Chelmsford War Hospital and State Hospitals in the Benares State, on certificate signed by the Chief Medical Officer of the Benares State.	12	No. 680/XIII—12B, dated the 20th June, 1918.
		52. Lady Hardinge College and Hospital for Women, Delhi, on certificate signed by the Principal of the College.	20	No. 1312/XIII—10B, dated the 19th November, 1918.
		53. Medical Storekeeper, East Indian Railway Company, Allahabad.	400	No. 1204/XIII—12B, dated the 26th December, 1919.
		54. Educational Institutions in the Delhi province for teaching and research purposes.	20	No. 72/XIII—114B, dated the 17th January, 1919.
		55. Dr. H. O. Oliver of the Canadian Presbyterian Mission, Banars, for the use of the Mission Hospital at Banars.	10	No. 236/XIII—10B, dated the 12th March, 1922.
		56. State Chemical Examiner, Jammu, Kashmir.	6	No. 411/XIII—11B, dated the 31st May, 1920.
		57. St. Stephen's Hospital, Delhi	20	No. 123/XIII—24, dated the 22nd May, 1921.

Page.	Appendix or form.	Amendment.
10	Appendix D.	<p data-bbox="339 244 868 278"><i>Substitute the following for this appendix :—</i></p> <p data-bbox="513 293 712 323">"APPENDIX D.</p> <p data-bbox="293 338 909 422"><i>List of preparations exempted under section 76 of the Excise Act from the provisions of the said Act and of the rules made under it:—</i></p> <ol style="list-style-type: none"> <li data-bbox="339 445 695 471">1. Mist, Hepatica Compound. <li data-bbox="339 471 895 498">2. Pigment Cocaine and Hydrarg: Perochloride. <li data-bbox="293 498 905 575">3. Ampoules containing not more than $\frac{1}{3}$rd grain of cocaine each in admixture with adrenalin, hemisine or epinine. <li data-bbox="339 575 539 602">4. Coca Cordial. <li data-bbox="339 602 708 629">5. Elixir Damaina Compound. <li data-bbox="293 629 911 753">6. Ixidama and other similar palatable preparations. <li data-bbox="339 679 576 706">7. Kola Compound. <li data-bbox="339 706 534 733">8. Kola Cordial. <li data-bbox="339 733 601 759">9. Tonio Coca Wines. <li data-bbox="322 759 850 786">10. Cocaine hypodermic and other tablets:— <ol style="list-style-type: none"> <li data-bbox="360 786 702 813">(a) Homatropine and cocaine. <li data-bbox="360 813 660 839">(b) Atropine and cocaine. <li data-bbox="360 839 681 866">(c) Pilocarpine and cocaine. <li data-bbox="360 866 909 926">(d) Aromatic throat tablets containing Menthol, Myrrh, Krameria and cocaine $\frac{1}{92}$nd grain. <li data-bbox="360 926 895 1020">(e) Aseptoids, Dr. Macnaughton Jones, each containing $\frac{1}{16}$th grain of cocaine hydrochloride. <li data-bbox="293 1020 895 1095">11. Ointments containing cocaine or other derivatives of coca in admixture with other drugs and rendered nauseous to the taste. <li data-bbox="293 1095 895 1169">12. Ophthalmic tablets containing not more than $\frac{1}{20}$th grain of cocaine hydrochloride in each tablet. <li data-bbox="293 1169 895 1386">13. Other preparations containing cocaine or other derivatives of coca in admixture with other drugs containing in the aggregate not more than such quantity of cocaine, hydrochloride or other derivative of coca per tablet, trochiscum, pastille, solubo, sterulo, onulo, lamella or fluid drachm, or so blended as to render it impossible for any such preparation to be taken for the effects of cocaine or any other derivative of coca alone. <li data-bbox="339 1386 505 1412">14. Bromidin. <li data-bbox="339 1412 598 1439">15. Indinin Tincturo."

E. D. 11.—Register of issues of spirits other than plain spirits at fixed strengths.

Number.	Issue date.	Destination, name, or name and address of consignee	Number of vessel in which issue made.	Bulk gallons			Temperature.	Indication.	Strength.	L. P. gallons.			Rate of duty.	Amount of duty realized.	Number and date of treasury receipt or note—If debited against advance, duty-free or in bond.	Date when receipt for spirit sent under bond or duty-free received.
				Plain spirits (including rectified spirit).	Distilled spirits.	Sophisticated spirit.				Plain spirit.	Distilled spirit.	Sophisticated spirit.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
														Rs. a. p.		

E. D. 12.

Ledger for plain spirits (including rectified spirits).

Receipts.		Issues as per register.										E. D. 11.		Plain spirit issued at fixed strengths as per register B. W. L. 5.			Amount of duty.	20	21	Inspector's initials.		
1	2	As rectified spirit.					As plain spirit.		Under bond.	13	14	15	16	17	18	19						
		On payment of duty at reduced rate.	Duty fees.		To United Provinces, L. P. gallons.	To other provinces, L. P. gallons.	Under bond to other provinces, L. P. gallons.															
From spirit receiver, L. P. gallons.	From other sources, L. P. gallons.		3	4				5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Opening balance, L. P. gallons.	From spirit receiver, L. P. gallons.	From other sources, L. P. gallons.	Total stock (cols. 3, 4 and 5), L. P. gallons.	For rectification, redistillation, denaturation or sophistication, L. P. gallons.	Duty paid, L. P. gallons.	Bulk gallons.	L. P. gallons.	To United Provinces, L. P. gallons.	To other provinces, L. P. gallons.	Under bond to other provinces, L. P. gallons.	To United Provinces, L. P. gallons.	To other provinces, L. P. gallons.	Duty paid to other provinces, L. P. gallons.	Gallons 35° U. P.	Gallons 50° U. P.	L. P. gallons.	Total issues (cols. 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16), L. P. gallons.				Balance at the close of the day's transactions (by receipt), L. P. gallons.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

E. D. 13.

Ledger for denatured spirit.

Stock.										Issues (from register E. D. 11).					Remarks.								
Remaining at end of last month.		Receipts during the month.						Initials of Inspector in whose presence denaturation is completed		Date.		Destination.		Gallons.		To United Provinces.		To other provinces.					
Denaturing materials (Gallons.)		Plain spirit received from distillery or warehouse and denatured L. P. gallons.		Received.		Issued.		Inspector's initials.		11		12		13		14		15		16		17	
Pyridine.		Cautebouchoune.		Pyridine		Cautebouchoune.																	
1	Denaturing materials (Gallons.)	2	Cautebouchoune.	3	Pyridine.	4	Date.	5	6	7	8	9	10	11	12	13	14	15	16	17	Inspector's initials.		

E. D. 14.

Ledger for sophisticated spirit.

Stock										Issues (as per register E. D. 11).															
Receipts during the month.										Amount of duty.															
Plain spirit for sophistication at time of issue in cask.					Plain spirit sophisticated in vat.					Duty paid (L. P. gallons).					Date when receipt for spirit sent under										
Date.		Number of vat.		L. P. gallons (E. D. 12, Col. 6).		Amount of caramel used		L. P. gallons due to obscuration charged with duty.		Date.		Destination.		Number of pass.		To Commissariat, L. P. gallons		Under bond to other provinces, L. P. gallons		To United Provinces.		To other provinces.		In respect of obscuration.	
Date.		Number of vat.		L. P. gallons (E. D. 12, Col. 6).		Amount of caramel used		L. P. gallons due to obscuration charged with duty.		Date.		Destination.		Number of pass.		To Commissariat, L. P. gallons		Under bond to other provinces, L. P. gallons		To United Provinces.		To other provinces.		In respect of obscuration.	
Date.		Number of vat.		L. P. gallons (E. D. 12, Col. 6).		Amount of caramel used		L. P. gallons due to obscuration charged with duty.		Date.		Destination.		Number of pass.		To Commissariat, L. P. gallons		Under bond to other provinces, L. P. gallons		To United Provinces.		To other provinces.		In respect of obscuration.	
Date.		Number of vat.		L. P. gallons (E. D. 12, Col. 6).		Amount of caramel used		L. P. gallons due to obscuration charged with duty.		Date.		Destination.		Number of pass.		To Commissariat, L. P. gallons		Under bond to other provinces, L. P. gallons		To United Provinces.		To other provinces.		In respect of obscuration.	
Date.		Number of vat.		L. P. gallons (E. D. 12, Col. 6).		Amount of caramel used		L. P. gallons due to obscuration charged with duty.		Date.		Destination.		Number of pass.		To Commissariat, L. P. gallons		Under bond to other provinces, L. P. gallons		To United Provinces.		To other provinces.		In respect of obscuration.	
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Date.		Number of vat.		L. P. gallons (E. D. 12, Col. 6).		Amount of caramel used		L. P. gallons due to obscuration charged with duty.		Date.		Destination.		Number of pass.		To Commissariat, L. P. gallons		Under bond to other provinces, L. P. gallons		To United Provinces.		To other provinces.		In respect of obscuration.	
Date.		Number of vat.		L. P. gallons (E. D. 12, Col. 6).		Amount of caramel used		L. P. gallons due to obscuration charged with duty.		Date.		Destination.		Number of pass.		To Commissariat, L. P. gallons		Under bond to other provinces, L. P. gallons		To United Provinces.		To other provinces.		In respect of obscuration.	
Date.		Number of vat.		L. P. gallons (E. D. 12, Col. 6).		Amount of caramel used		L. P. gallons due to obscuration charged with duty.		Date.		Destination.		Number of pass.		To Commissariat, L. P. gallons		Under bond to other provinces, L. P. gallons		To United Provinces.		To other provinces.			

Page.	Form no.	Amendment or addition.
33	Form E. D. 25.	<i>Cancel this register.</i>
38	Form E. D. 30.	<i>Cancel this register.</i>
39	Form E. D. 31.	<i>Cancel as a register and use a loose form in the same form as at present, substituting "35 U. P." for "25 U. P." in column 22.</i>
40-50	...	<i>Cancel the list and all the forms from P. D. 1 to P. D. 15.</i>
51	...	<i>After F. L. 5 add the following:—</i> 5A. Special bar licence for retail vend of foreign liquor (other than denatured spirit) at public entertainments of a more or less permanent nature. 259 50
51	...	<i>Against entry no. 14 in the description of form delete the words "at the distillery," and cancel entry no. 16.</i>
52	F. L. 1	<i>In condition 5 delete the word "imported." In condition 6 for the word "Government" substitute the words "Board of Revenue."</i> <i>In the note under condition 8 substitute the word "Indian" for "native" in the 2nd line. In condition 11 for the words "maintain accounts" substitute "maintain regular and accurate accounts in the prescribed register (form F. L. 20) to be obtained from Collector's office on payment."</i> <i>At the end add the following two conditions:—</i> "12. The licensee shall not employ any person suffering from any contagious or infectious disease for any purpose in his licensed premises. 13. The licensee shall receive no article but money in barter for liquor."
53	F. L. 2	<i>Substitute the following for this form:—</i> F. L. 2. <i>Licence for the bottling of foreign liquor.</i> Register no. _____ Name of licensee _____ Locality _____ <i>Licence for the bottling of foreign liquor is hereby granted to _____ at _____ in the district of _____ for the period _____</i>

Cf. B. O. n. V.E.—21 dated 11 August,

Cf. B. O. n. V.E.—31 dated 11 September

Cf. B. O. n. V.E.—21 dated 11 August,

No.	Form no	Amendment or addition.
		<p>to _____ for which Rs. _____ has been paid in advance, subject to the following conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any of the penalties imposed under the above laws.</p> <p style="text-align: center;">CONDITIONS.</p> <ol style="list-style-type: none"> 1. Bottling shall only take place in the premises authorised by the Collector or officer in charge of excise. 2. Blending or reducing is prohibited except under the special sanction of the Excise Commissioner. 3. The admixture of any substance is prohibited except under the special sanction of the Board of Revenue. 4. The bottles used must be either imperial or reported quarts or pints. 5. (a) In the case of imported liquor manufactured in the United Kingdom the labels, if bearing the trade mark and name of a British firm, must have, in addition to the name and address of the licensee, the words "Bottled in India" conspicuously printed on them (b) In the case of imported liquor, the produce of any country other than the United Kingdom, the words "made in France, Spain, Holland" or other country of origin must be conspicuously printed on the labels. (c) In the case of liquor manufactured in British India, in addition to the description whisky, brandy, rum, gin or as the case may be, labels must have conspicuously printed on them the licensee's name and address and the words "made in India." (d) It is the duty of the excise staff to see that the provisions of this section are strictly observed by the licensee. Any infringement must be referred to the Excise Commissioner, whose decision on labels not conforming to foregoing requirements will be binding on the licensee.

Cf. B. O. no 77
N.V.E.—411B,
dated the 8th
May, 1919.

Page.	Form no.	Amendment or addition.
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6. When the licensee wishes to carry out any bottling he shall give sufficient notice to the Collector of the days and hours during which bottling will be done, and it will be the duty of the Collector to ensure that the bottling is carried out in accordance with the conditions of this licence.

7. All bottling operations shall be brought to account in the following form:—

Date	Kind of liquor.	Name of maker	Kind of vessel.	Quantity	Number and size of bottles to which transferred.

District _____

Dated _____

Collector.

54 F. L. 3. Substitute the following for the present form:—

F L. 3.

Licence for retail vend of foreign liquor (other than denatured spirit) at hotels and staging or dak bungalows.

Registrar no. _____

Locality _____

Name of licensee-holder _____

Licence for the retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____ from _____ to _____ for which Rs _____ has been

paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.

SPECIAL CONDITIONS.

1. Sale shall be made only at the licensed premises.

2. Sale shall be strictly confined to persons actually residing in, and to bona fide travellers making a temporary halt at, the hotel or staging or dak bungalow. Liquor shall be consumed only on the premises.

Of. B. O. no. 3
V. II. — 2400.
dated the 1
August, 1922

Note — Under no circumstances can this condition be construed as depriving the holder of the right to the same as a resident.

and accurate accounts in the proscribed register (Form F. L. 20) to be obtained from the Collector's office on payment and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.

4. At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "Licensed retail vendor of foreign liquor."

District _____

Dated _____

Collector.

(Attached or printed on the back will be the general conditions, etc.)

54-55 F. L. 4 Substitute the following for the present form :—

F. L. 4—

Licence for retail vend of foreign liquor (other than denatured spirit) at restaurants and hotel bars.

Register no. _____

Locality _____

Name of licence holder _____

Licence for retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at

_____ in the district of _____ from _____ to _____ for which Rs. _____

has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.

SPECIAL CONDITIONS.

1. Sale shall be made only at the licensed premises and the liquor shall be drunk on those premises.

Cf. B. O. no. 229/
V.E.—2100,
dated the 31st
August, 1922.

Page.

Form no.

Amendment or addition.

2. The licence holder shall maintain regular and accurate accounts in the prescribed register (Form F. L. 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.

3. At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "Licensed retail vendor of foreign liquor"

District _____

Dated _____

Collector.

(Attached or printed on the back will be the general conditions, etc.)

F. L. 5.

55-56

F. L. 5.

Occasional licence for retail vend of foreign liquor (other than denatured spirit) at public entertainments.

Cf. B. O no 323/
V.E - 2400,
dated the 25th
August, 1922.

Register no _____

Locality _____

Name of licence-holder _____

Licence for retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____

from _____ a.m. on _____ to _____ a.m. on _____
p.m. p.m.

for which Rs. _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.

SPECIAL CONDITIONS.

1. Sale shall be made only at the licensed premises.

2. The liquor shall be drunk on those premises.

District _____

Dated _____

Collector.

(Attached or printed on the back will be the general conditions, etc.)

Page	Form no	Amendment or addition.
58	F. L. 5A.	<p>Substitute the following for the present form :—</p> <p style="text-align: center;">F. L. 5A.</p> <p><i>Special bar licence for retail vend of foreign liquor (other than denatured spirit) at public entertainments of a more or less permanent nature.</i></p> <p>Register no. _____</p> <p>Locality _____</p> <p>Name of licence holder _____</p> <p>Licence for retail vend of foreign liquor other than denatured spirit is hereby granted to _____ nt _____ in the district of _____ from _____ to _____ for which Rs. _____ has been paid in advance, subject to the following special and general conditions, the infraction of any one of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws :—</p> <p style="text-align: center;">SPECIAL CONDITIONS</p> <ol style="list-style-type: none"> 1. Sale shall be made only at the licensed premises. 2. The liquor shall be drunk on those premises. <p>District _____ } Dated _____ } Collector.</p> <p>(Attached or printed on the back will be the general conditions, etc.)</p>
56	F. L. G	<p>Substitute the following for the present form :—</p> <p style="text-align: center;">F. L. G.</p> <p><i>Licence for retail vend of foreign spirits and foreign fermented liquors under the military "canteen tenant system."</i></p> <p>Register no _____</p> <p>Locality _____</p> <p>Name of licence holder _____</p> <p>Licence for retail vend of spirit and fermented liquors classified as "foreign" is hereby granted</p>

Cf. B. O. no. 226
V.E.—2400,
dated the 23rd
August, 1912.

Cf. B. O. no. 329/
V.E.—2400,
dated the 23rd
August, 1912.

Page.	Form no.	Amendment or addition.
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to _____ at _____
 in the district of _____ from _____
 to _____ for which Rs. _____ has been paid
 in advance, subject to the following special and
 general conditions, the infraction of any of which, or
 a conviction for any offence under the Excise or
 Opium laws, shall render the licensee liable to the
 forfeiture of his licence and advance deposit in addi-
 tion to any penalties imposed under the above laws.

SPECIAL CONDITIONS.

1. Sales of the abovementioned description of
 liquors only shall be made at the canteen or place
 appointed for the purpose by the military authorities
 and not any other place. The licensee shall not
 establish a second place of vend without another
 separate licence.

N. B.—Tenants are allowed to establish a second place of
 vend without taking a separate licence in cases where a portion
 of a regiment is detached for training and other purposes or is
 left behind

2. Imported spirituous or fermented liquors to
 be sold under this licence shall not be stored in any
 premises other than those endorsed on the back of the
 licence

3. No liquor shall be sold to persons other than
 those attached to the regiment for which this licence
 is granted or duly authorised under the regulations of
 the Army to use such canteen

4. No greater quantity than two imperial gallons
 or twelve quart or twenty-four ropated pint bottles
 shall be sold to any person at one time.

5. The licensed vendor shall maintain regular
 and accurate accounts in the prescribed register (Form
 F. L. 20) to be obtained from the Collector's office
 on payment, and shall produce the same for inspection
 on the requisition of any officer authorised by Gov-
 ernment to demand their production, and shall furnish
 to the Collector such returns of sales as may be
 required

District _____ }
 Dated _____ }

Collector.

(Attached or printed on the back will be the general
 conditions, etc)

Page.	Form no	Amendment or addition.
57	F. L. 7.	<p><i>Substitute the following for the present form :—</i></p> <p style="text-align: center;">F. L. 7.</p> <p><i>Licence for retail vend of foreign liquor (other than denatured spirit) at railway refreshment rooms and in dining cars.</i></p> <p>Register no. _____</p> <p>Locality _____</p> <p>Name of licensee-holder _____</p> <p>Licence for the retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____ from _____ to _____ for which Rs. _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.</p> <p style="text-align: center;">SPECIAL CONDITIONS.</p> <p>1. Sale shall be made only at the licensed premises.</p> <p>2. Sale shall be confined strictly to <i>bond fide</i> railway passengers, either in course of transit by train or making a temporary halt at the railway station at the beginning or end of a railway journey, for consumption on the premises, or for consumption off the premises in quantities not exceeding two quarts of each kind of liquor to any <i>bond fide</i> railway passengers.</p> <p>and accurate accounts in the prescribed register (Form F. L. 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.</p> <p>4. At the entrance to the licensed premises a signboard shall be affixed on which shall be painted, the name of the vendor and designation "Licensed retail vendor of foreign liquor."</p> <p>District _____</p> <p>Dated _____ } Collector.</p> <p>(Attached or printed on the back will be the general conditions, etc.)</p>

Cf. B. O. no. 829/
V.E.-240C.,
dated the 28th
August, 1922.

Page.	Form no.	Amendment or addition.
58	F. L. 8	<p><i>Substitute the following for the present form :—</i> F. L. 8. <i>Shop licence for retail vend of foreign liquor (other than denatured spirit) for consumption both on and off the premises.</i> Register no. _____ Locality _____ Name of licence-holder _____ Licence for the retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____ from _____ to _____ for which Rs. _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.</p> <p>SPECIAL CONDITIONS.</p> <ol style="list-style-type: none"> 1. Sale shall be made only at the licensed premises. 2. The licensee-holder shall maintain regular and accurate accounts in the prescribed register (Form F. L. 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorised by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required. 3. At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "Licensed retail vendor of foreign liquor." 4. In the case of shops situated in municipalities there shall be only one door opening into a public road, unless more are sanctioned by the Collector. In the latter case the additional doors shall have signboards attached to them as in condition 3. Windows opening into the street shall be covered with wire netting. 5. In the case of shops situated in municipalities separate rooms for the private accommodation of the customers shall not be provided without the special licence of the Collector. The entrance to such room shall have a signboard affixed to it bearing the words "Licensed private bar"

Cf. B.O. no. 17
V.E.—2120,
dated the 28th
August, 1922

Page.	Form no.	Amendment or addition.	No.	Date
59	F. L. 9	<p>6. The shop shall be so constructed that the interior of every public and private bar shall be visible from the doorway.</p> <p>7. The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by a caretaker.</p> <p>8. Sales may be made, at any hour other than the hours stated in the general conditions, to persons holding a prescription signed by a registered medical practitioner.</p> <p>District _____ } Collector.</p> <p>Dated _____ }</p> <p>(Attached or printed on the back will be the general conditions, etc.)</p> <p>Substitute the following for the present form:—</p> <p style="text-align: center;">F. L. 9.</p> <p><i>Shop licence for retail vend of foreign liquor (other than denatured spirit) for consumption off the premises only.</i></p> <p>Register no. _____</p> <p>Locality _____</p> <p>Name of licensee-holder _____</p> <p>Licence for the retail vend of foreign liquor other than denatured spirit is hereby granted to _____ at _____ in the district of _____ from _____ to _____ for which Rs. _____ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.</p> <p style="text-align: center;">SPECIAL CONDITIONS.</p> <p>1. Sale shall be made only at the licensed premises.</p> <p>2. As laid down in general conditions, no quantity of liquor greater than two imperial gallons or its equivalent twelve quart bottles or twenty-four reputed pint bottles, shall be sold to any person at one time. Similarly no quantity less than one reputed pint bottle shall be sold to any person at one time.</p>	<p>Cf. B. O. no 829/ V.E. - 2400, dated the 28th August, 1931.</p>	

Page.	Form no.	Amendment or addition.
		<p>3. Sales shall be made only in bottles securely corked and either sealed or capped, or in a closed jar, cask or other similar vessel which is securely sealed.</p> <p>4. No liquor shall be drunk on the premises.</p> <p>5. The licence-holder shall not allow sales to be made by any woman, except his wife, daughter or other near relation living with him.</p> <p>6. The licence-holder shall maintain regular and accurate accounts in the prescribed register (Form F. L. 20) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorized by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.</p> <p>7. At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "licensed retail vendor of foreign liquor."</p> <p>8. Sales may be made, at any hour other than the hours stated in the general conditions, to persons holding a prescription signed by a registered medical practitioner.</p> <p>District _____ } Dated _____ } Collector.</p> <p>(Attached or printed on the back will be the general condition, etc.)</p>
61	F. L. 10	<p>In the last paragraph of condition 4 substitute the word "Indian" for "native." At the end add the following new condition :—</p> <p>"5. No sale shall be made before sunrise or after 9 p.m."</p>
61	F. L. 11	<p>For "Rs. 7-13-0 per L. P. gallon" substitute "Rs. 14-10-0 per imperial bulk gallon."</p>
62	F. L. 12	<p>In condition to line 1 add "correct" before the words 'daily account.'</p>
63	F. L. 13	<p>In condition 6 line 1 add "correct" before the words "daily account."</p>

Page.	Form no.	Amendment or addition.
63	F. L. 14	<i>Delete the words "at the distillery" from the heading.</i>
64	F. L. 15	<i>In codition 5 line 1 add "correct" before the words "daily account."</i>
65	F. L. 16	<i>Cancel this form</i>
		<i>Substitute the following for the present form :—</i>
		<i>F. L. 17.</i>
65	F. L. 17	<i>Permit for purchase of denatured spirit.</i>
		_____ is authorised to purchase from any licenced vendor or distillery in the United Provinces a quantity of denatured spirit not exceeding _____ gallons at ooo time for <u>private non-industrial purposes</u> <u>industrial purposes</u> .
		<i>This permit is a general one and shall remain in force till _____</i>
		<i>Collector.</i>
67	F. L. 19	<i>In the heading of this form substitute "half year" for "quarter."</i>

Cf. B. O. no. 800/ EXO-2830, dated the 29th September, 1921.

Form 67, F. L. 20 Add the following new form :—
Month of 19 .

F. L. 20.

Register to be maintained by foreign liquor vendors.

State statement of month :—(1) Whisky, Brandy, Gin and Rum
of foreign manufacture.
(2) Whisky, Brandy, Gin and Rum
of Indian manufacture.
(3) Other spirits and liquors.

(4) Wines,
(5) Beer of foreign manufacture
(6) Do. Indian manufacture

Galls. qts. pts.

Galls. qts. pts.

Date	(1) Whisky, Brandy, Gin and Rum of foreign manufacture.			(2) Whisky, Brandy, Gin and Rum of Indian manufacture.			(3) Other spirits and liquors.			(4) Port, Sherry, Claret, Champagne and wine of other sorts.			(5) Beer of foreign manufacture (including cider.)			(6) Beer of Indian manufacture.			Remarks.																		
	Gallons.	Quarts.	Pints.	Gallons.	Quarts.	Pints.	Gallons.	Quarts.	Pints.	Gallons.	Quarts.	Pints.	Gallons.	Quarts.	Pints.	Gallons.	Quarts.	Pints.																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38

Of. R. O. no. 837/V.E.—2400,
dated the 31st August, 1922.

21th
22th
23th
24th
25th
26th
27th
28th
29th
30th
31st

Total

Balance at close of month — (1) Whisky, Brandy, Gun and Rum of foreign manufacture
(2) Ditto of Indian manufacture
(3) Other spirits and liquors.
(4) Wines.
(5) Beer of foreign manufacture.
(6) Do. Indian manufacture.
Total

Galls. qrts. pbs.

Directions.—(1) The licensee must produce this register for inspection on the requisition of any officer authorised by Government to demand its production.

(2) At the end of each day's business the total of the day's transactions must be entered in column 1 to 37. A total of the daily transactions of the month must be made at the close of each month.

(3) An abstract of the total sales of each of the six classes of liquor, embraced in the register, made during the year beginning 1st April and ending 31st March must be submitted by the licensee to the Collector not later than the 15th of April of each year.

(4) When a licensee holds more than one licence for the same premises separate accounts, in a separate register, should be maintained of the business done under each licence.

Note.—At the beginning of this register two leaves will be attached for the use of excise and other inspecting officers who will note therein the date and hour of their visit and their remarks.

Page 88.—Under "country liquor series" substitute the following for the present list:—

Number.	Description of form.	Rules, etc., where prescribed	Printed at page.
O. L. 1	Licence for the wholesale supply of country spirit in tracts under the contract system.	290	69
" 2	Licence to work a distillery in Government premises granted to a contractor for the supply of country spirit.	541	71
" 3	Licence for the retail sale for consumption off the premises in sealed bottles under the contract supply system.	292	73
" 4	Licence for the wholesale vend of country spirit in districts under the contract distillery system.	295	74
" 5	Licence for the retail sale for consumption off the premises of country spirit in districts under contract supply system.	296	76
" 6	Licence for the retail sale for consumption on and off the premises of country spirit under the contract distillery system.	298	77
" 7	Licence for the exclusive privilege of manufacturing and of selling by retail country spirit in tracts not under the distillery system.	301	79
" 8	Licence for the manufacture and retail vend of country spirit where the farming system is in force.	301	81
" 9	Licence for the manufacture and retail vend of country spirits where the outstill system is in force.	299	82
" 10	Licence for the exclusive privilege of manufacturing and of selling <i>fari</i> , <i>semdhi</i> and <i>dastakara</i> by retail.	310	83
" 11	Licence for the manufacture and retail vend of <i>fari</i> , <i>semdhi</i> or <i>dastakara</i> under the farming system.	310	85
" 12	Licence for the manufacture and retail vend of <i>fari</i> , <i>semdhi</i> or <i>dastakara</i> granted by the Collector under the shop to shop system.	315	85
" 12A	Licence for the manufacture and retail vend of <i>fari</i> and <i>semdhi</i> under the free-tax system.	315A	Between 41 and 67.
" 12B	Application for tendering tree tax and surcharge under the free tax system at a sub-treasury.	315A (5) (ii)	Distt.
" 12C	The supplier's permit	315A (5)	Distt.
" 12D	The carrier or transport pass	315A (16)	Distt.
" 12E	Shop inspection register	315A (24)	Distt.
" 12F	Village inspection register	315A (24)	Distt.
" 13	Licence for the manufacture by Dealers of the spirit of	12	67

Page.	Form no.	Amendment or addition.
69	Form C. L. 1.	<p data-bbox="277 189 803 219"><i>Substitute the following for Form C. L. 1:—</i></p> <p data-bbox="547 241 638 271">C. L. 1.</p> <p data-bbox="277 293 895 382"><i>Licence for the wholesale supply of country spirit under the contract supply system in the districts of</i></p> <p data-bbox="277 405 895 590">LICENCE is hereby given to hereinafter called the contractor, under and subject to the provisions of the United Provinces Excise Act, 1910, for the exclusive wholesale supply of country spirit for sale at the warehouses and wholesale depôts mentioned in the attached schedule for a term of three years from 1st April, 19 .</p> <p data-bbox="277 590 895 798">2. The issue of the said spirit from the said warehouses and depôts to be at such strengths only as may be fixed from time to time by due authority and at prices proportionate, according to strength, to the price mentioned in the schedule and provided that Government reserves to itself the right to raise these prices if conditions render necessary a revision of rates.</p> <p data-bbox="277 798 895 1154">3. The spirit supplied shall be of good quality. If distilled in a patent still it shall be distilled, so far as possible, at a strength not greater than 50° over proof. It shall be subject to periodical analysis, and the contractor shall be bound to take steps to remedy defects which the Excise Commissioner may consider material. If spirit is found to be of inferior quality it may be rejected and destroyed or otherwise dealt with under the orders of the Excise Commissioner. Officers in charge of distilleries and warehouses are empowered to stop, pending the orders of the Excise Commissioner, the issue of spirit which they consider bad, and are required to send samples of such spirit for analysis without delay.</p> <p data-bbox="277 1154 895 1273">4. Licensed vendors are entitled to demand to be supplied with spirit distilled from the raw material stated in the schedule. The contractor may, in addition, supply spirit derived from other approved bases.</p> <p data-bbox="277 1273 895 1415">5. All fittings or articles connected with the supply, storage, gauging, handling and issue of spirit, including vats, casks, tanks, pumps, pipes, cocks, locks, gauging rods, measures, vessels, etc. shall be provided by the contractor. The contractor is responsible for the safe custody of the stock of spirit.</p>

Page.	Form no.	Amendment or addition.
		<p>6. Such minimum stock of spirit as may be fixed by the Excise Commissioner shall be maintained at each warehouse and dépôt.</p> <p>Whenever the stock falls short of this minimum and the contractor fails at once to replenish it, the Collector may procure spirit from elsewhere, the cost of which shall be recoverable from the contractor in the manner provided in condition 9 <i>infra</i>.</p> <p>7. At the close of the contract, should the licencee not be renewed, spirit in warehouses and dépôts up to one month's supply of the contract area will be taken over by the incoming contractor at the contract rate. Should the Excise Commissioner so order, the contractor may be required to make over spirit to the extent of two months' supply of the contract area to the new contractor at the contract rate; provided that not less than four months' notice shall be given for any such order.</p> <p>8. Licensed vendors shall be entitled to have spirit issued to them with all reasonable expedition in such quantities, subject to a reasonable limit, and at any of the prescribed strengths, as they require, on proof of payment into a Government treasury of the excise duty at the rate from time to time prescribed and of the supply price at the rate agreed to in this contract.</p> <p>9. Failure to supply spirit as specified in condition 8 <i>supra</i> within what the Collector considers a reasonable time will entail a penalty, at the discretion of the Excise Commissioner, not exceeding Rs. 5 per proof gallon of spirit demanded but not supplied. In such cases the spirit may be purchased by the Collector elsewhere at his discretion and at the risk of the contractor. The penalty, the cost of the spirits purchased, and any loss to Government that may result may be deducted from the amount, if any, due to the contractor or from his deposit or of the price revised under condition 2 above:</p> <p>Provided that if failure to supply spirit is proved to the satisfaction of the Excise Commissioner, to be due to (1) damage to or in the factory of the contractors from causes beyond the contractor's control or (2) to strikes, pestilence, riot, violence of the mob, or other irresistible force or (3) to failure on the part of the railway authorities to supply sufficient wagons for transport of essential raw materials to, and finished products from, the contractors' factory,</p>

Page.	Form no.	Amendment or addition.
		<p>and if immediate notice of the said cause or occurrence has been given to the Excise Commissioner and Collector, the penalty of Rs. 5 per proof gallon of spirit in this condition will not be exacted from the contractor.</p> <p>10. The contractor will be at liberty to commence storing in the warehouses and depôts before the first day of April, 19 , but no spirit so stored shall be sold or be allowed to pass out of the custody of himself or his servants before that date, unless otherwise permitted by the Excise Commissioner.</p> <p>11. Unless the Excise Commissioner shall give special order to the contrary, all spirit shall be stored in vats.</p> <p>12. Government shall have absolute discretion as regards the determination from time to time of the rate of duty to be levied on spirit issued from any warehouse. Alterations in the rates of duty may take place at any time within the period of this contract. No spirit shall be issued from any warehouse or depôt for sale except after proof of payment of the Government duty on it according to the rate sanctioned for the place of consumption.</p> <p>13. The contractor will be bound by all duly sanctioned rules relating to the excise administration which are applicable to him.</p> <p>14. Accounts will be adjusted for each month on or before the fifteenth day of the following month as far as possible.</p> <p>15. The contractor is prohibited from holding any interest in the retail vend of country spirit or of country fermented liquor unless specially exempted from the operation of this clause by the Excise Commissioner.</p> <p>16. In all matters not expressly provided for herein the contractor shall accept the ruling of the Excise Commissioner subject to an appeal to the Board of Revenue.</p> <p>17. As security for the due fulfilment of his contract the contractor shall deposit with the Excise Commissioner Rs. in Government promissory notes or in such other form as the Excise Commissioner may approve.</p> <p>18. Infraction of any of the conditions of the licence either by the contractor or by any person in his employ may entail on him, at the discretion of the Excise Commissioner, (a) a penalty up to Rs. 50, or (b), with the sanction of the Board of Revenue,</p>

age.	Form no.	Amendment or addition.
		<p>forfeiture of deposits and cancellation of licence and disposal of the privilege at the contractor's risk.</p> <p>19. The bonded warehouse and wholesale dépôt buildings at which the sale of spirit under this licence is permitted will be provided and maintained at the cost of Government, and shall be occupied by the licensee free of rent. The licensee shall pay all municipal taxes on buildings.</p> <p>20. At the expiration of the contract for the supply of country spirit in connection with which this licence is granted the licensee will be entitled to demand that all sanctioned plant used at the bonded warehouses and dépôts in connection with the storage of country spirit be bought from him by the succeeding contractor at a valuation made under the orders of Government:</p> <p>Provided—</p> <ol style="list-style-type: none"> (1) that if the licensee wish to claim the benefits of this clause he shall give notice of his intention six months before the expiry of the contract; (2) that the claim under this clause shall be permissible in respect of only such plant as was necessary and regularly used for the storage of country spirit for supply under this agreement. <p style="text-align: right;"><i>Excise Commissioner, United Provinces.</i></p>

Page.	Form no.	Amendment or addition.			
		SCHEDULE.			
		District.	Warehouse.	Contractor is bound to supply spirit made from—	Price per gallon of the kind of spirit which must be supplied.
					95° U. P. 50° U. P.
					Rs. a. p. Rs. a. p.

COUNTERPART AGREEMENT.

I, _____, the abovenamed licensee (contractor), for myself and my heirs, legal representatives and assigns hereby agree to all the terms and conditions hereinbefore written and expressed.

Date 19 .

Witnesses:

Signature.

73 Form
C. L. 3.

Substitute the following for this form :—

FORM C. L. 3.

Licence for the retail sale for consumption "off" the premises of country spirit in sealed bottles under the contract supply system.

Register no. _____.

Locality _____.

Name of licensee holder _____.

Name of salesman _____.

Licence for the retail sale of country spirit in sealed reputed quart and pint bottles only at the fixed strength of ^{35° under proof} ~~35°~~ ^{50° under proof} is hereby granted to _____ at _____ in the district of _____ from

1st April _____ to 31st March _____ subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and security deposit in addition to any penalties imposed under the above laws.

Page.	Form no	Amendment or addition.		
		SPECIAL CONDITIONS.		
		<p>1. The said.....shall, on or before the fifteenth day of March of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs....., such sum being calculated on half the average monthly issues of country spirit, in imperial bulk gallons, made to his shop during the months of April to December, inclusive of the excise year preceding that for which this licence is granted, in accordance with the scale of licence fees notified as having effect from the commencement of this licence and as stated hereunder :—</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>Half average monthly issues (Imperial bulk gallons)</td><td>Licence fee. Rs.....</td></tr> </table> <p>2. In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee.</p> <p>3. The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of country spirit made to his shop during the preceding calendar month, such fees being fixed in accordance with the scale in force during the said calendar month.</p> <p>4. It shall be competent to the Collector, in case of default under the last preceding condition, to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited, and, if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue.</p> <p>5. The licensee shall obtain his supplies of spirit, of the strength at which this licence authorises him to sell, in reputed quart and pint bottles of capacity 26 and 13 ounces respectively, corked, labelled, capsuled or sealed and ready for sale, only from a bonded warehouse in his district, or from a wholesale dépôt or wholesale shop situated in the same district and in an area where the rate of duty is not less than that applying to the place where the retail shop is</p>	Half average monthly issues (Imperial bulk gallons)	Licence fee. Rs.....
Half average monthly issues (Imperial bulk gallons)	Licence fee. Rs.....			

Pago.	Form no.	Amendment or addition.															
		<p>situated. If the licensee desires to obtain his supplies from a bonded warehouse, wholesale dépôt or wholesale shop situated outside his own district, the previous sanction of the Collector is necessary to his doing so.</p> <p>6. The licensee is strictly prohibited, under any pretext whatsoever, from tampering with the bottles, their labels, corks, capsules or seals as received from the bonded warehouse, wholesale dépôt or wholesale shop, and he shall not sell nor possess any spirit other than so received.</p> <p>7. The licensee shall not permit spirit to be consumed "on" his licensed premises.</p> <p>8. *The licensee shall, at the time of removing spirit from a bonded warehouse, wholesale dépôt or wholesale shop, pay to the contract suppliers or licensed wholesale vendor the sum of annas four in respect of each bottle in which the spirit is to be removed; provided that, on the return of the bottle empty, to the same bonded warehouse, wholesale dépôt or wholesale shop, undamaged and with its original label intact, the licensee shall be entitled to demand, from the contract suppliers or licensed wholesale vendor, the sum of annas two and pies six for the bottle so returned.</p> <p>9. The licensee shall be bound to pay the sum of annas two and pies six to any purchaser of spirit from his shop who returns, when empty, the bottle in which the spirit was purchased, provided the bottle is undamaged and has its original label intact.</p> <p>10. At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the licensee, the designation "Licensed retail vendor of country spirit" and a list of the quantities and prices at and at which the licensee is authorised by Government to make sales to the public. From the commencement of the year for which this licence is granted the list shall be as under:—</p> <table border="1"> <tr> <th rowspan="2">Quantities.</th> <th colspan="3">Price (inclusive of price of bottle).</th> </tr> <tr> <th>Rs.</th> <th>a</th> <th>p.</th> </tr> <tr> <td>One imperial reported quart bottle of 20 ounces capacity</td> <td></td> <td></td> <td></td> </tr> <tr> <td>One imperial reported pint bottle of 13 ounces capacity</td> <td></td> <td></td> <td></td> </tr> </table>	Quantities.	Price (inclusive of price of bottle).			Rs.	a	p.	One imperial reported quart bottle of 20 ounces capacity				One imperial reported pint bottle of 13 ounces capacity			
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One imperial reported pint bottle of 13 ounces capacity																	

Of B.O. no. 356/
V.E.—3330,
dated the 13th
September, 1927

* Condition 8 will be cancelled in the case of sealed bottle shops situated in places other than Buncare City.

Page.	Form no	.. Amendment or addition.
		<p>The licensee is strictly prohibited from making sales at prices over or under those stated in the above list, provided as follows:—</p> <p>—that when the sale of <i>shira</i> spirit has been sanctioned by the Excise Commissioner, in any district in which <i>mahua</i> spirit is that ordinarily consumed, the licensee shall be entitled to charge <u>anno one pie six and pie nine</u>, respectively, in excess of those stated in above list, for each quart and pint bottle of <i>shira</i> spirit demanded by and supplied to the purchaser.</p> <p>11. The licensee shall not sell to any one person at one time more than one reputed quart or two reputed pint bottles of spirit except under a permit granted under rule 255 of the Excise Manual.</p> <p>12. The licensee shall be bound to attend the shop daily for such time as will ensure adequate control of sales and shall maintain a register showing, along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers. In the event of the licensee being unable to attend the shop on any day, owing to illness or emergent business, the reason for his absence should be stated in the register at his next visit</p> <p>NOTE.—The register need not be maintained when the licensee is illiterate or does not employ a paid salesman.</p> <p>13. Full right is vested in Government to enhance the duty, cost price, the scale of licence fees, or the fixed retail prices and to make alterations in the quantities in and strength at which sales may be made to the public at any time during the currency of this licence without compensation to the licensee.</p> <p>14. In the case of shops situated in municipalities there shall be only one door opening into a public road unless more are sanctioned by the Collector, or Licensing Board where such Board has jurisdiction. In the latter case the additional doors shall have signboards attached to them as in condition 9. Windows opening into the street shall be covered with wire netting.</p> <p>15. The shop shall be so constructed that the whole of the interior is visible from the doorway.</p> <p>16. The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by his servants.</p>

Page.	Rule no	Amendment or addition.																																								
		<p>9. At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the licensee, the designation "Licensed retail vendor of country spirit" and a list of the quantities in and prices at which the licensee is authorised by Government to make sales to the public. From the commencement of the year for which this licence is granted the list shall be as under:—</p> <table border="1"> <tr> <th colspan="2">Quantities.</th><th colspan="3">Price</th></tr> <tr> <th></th><th></th><th>Rs.</th><th>a.</th><th>p.</th></tr> <tr> <td>1 bottle of capacity 12 chittaks</td><td>.. ..</td><td>..</td><td></td><td></td></tr> <tr> <td>1 " " " 6 "</td><td>.. ..</td><td>..</td><td></td><td></td></tr> <tr> <td>" " " 4 "</td><td>.. ..</td><td>..</td><td></td><td></td></tr> <tr> <td>" " " 2 "</td><td>.. ..</td><td>..</td><td></td><td></td></tr> <tr> <td>1 chittak</td><td>.. ..</td><td>..</td><td></td><td></td></tr> <tr> <td>1 "</td><td>.. ..</td><td>..</td><td></td><td></td></tr> </table>	Quantities.		Price					Rs.	a.	p.	1 bottle of capacity 12 chittaks			1 " " " 6 "			" " " 4 "			" " " 2 "			1 chittak			1 "		
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Pago.	Rule no.	Amendment or addition.	
77	Form C. L. 6.	<p>17. The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock, remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock, shall be surrendered to the Collector or the officer in charge of excise or such other officer as the Collector or the officer in charge of excise may appoint in this behalf.</p> <p>18. In the event of non-renewal of this licence, the licensee shall have no claim to compensation whatsoever.</p> <p>DISTRICT _____</p> <p>Date _____</p> <p style="text-align: right;">Collector.</p> <p>(Attached will be general conditions, etc.)</p> <p>Substitute the following for the present form :—</p> <p style="text-align: center;">FORM C. L. 6.</p> <p><i>Licence for the retail sale for consumption on and off the premises under the contract supply system.</i></p> <p>Registrar no. _____</p> <p>Locality _____</p> <p>Name of licensee-holder _____</p> <p>Name of salesman _____</p> <p>Licence for the retail sale of country spirit at a fixed strength of ^{35°} under proof 30° under proof is hereby granted to _____ at _____ in the district of _____ from 1st April _____ to 31st March _____ subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and security deposit in addition to any penalties imposed under the above laws.</p> <p style="text-align: center;">SPECIAL CONDITIONS.</p> <p>1. The said _____ shall, on or before the fifteenth day of March of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs. _____, each sum being calculated on half the average monthly issues of country spirit, in imperial</p>	

Page.	Form. no.	Amendment or addition.				
		<p>bulk gallons, made to his shop during the months of April to December inclusive of the exoise year preceding that for which this licence is granted in accordance with the scale of licence fees notified as having effect from the commencement of this licence and as stated hereunder :—</p> <table border="0"> <tr> <td>Half average monthly issue (Imperial bulk gallons)</td><td>Licence fee</td></tr> <tr> <td>.....</td><td>Rs.....</td></tr> </table> <p>2. In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee.</p> <p>3. The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of country spirit made to his shop during the preceding calendar month, such fees being fixed in accordance with the scale in force during the said calendar month.</p> <p>4. It shall be competent to the Collector, in case of default under the last preceding condition, to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited, and if the said security deposit is insufficient or has been forfeited to recover the balance due by the licensee as if it were an arrear of land revenue.</p> <p>5. The licensee shall obtain his supplies of spirit, of the strength at which this licence authorises him to sell, only from a bonded warehouse in his district, or from a wholesale dépôt or wholesale shop situated in the same district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated. If the licensee desires to obtain his supplies from a bonded warehouse, wholesale dépôt or wholesale shop situated outside his own district, the previous sanction of the Collector is necessary to his doing so.</p> <p>6. The licensee shall possess and sell spirit only of the fixed strength for which the shop is licensed and of the colour prescribed by the Excise Commissioner. The addition of water or any other substance whatsoever to the spirit is strictly prohibited.</p> <p>7. The licensee shall provide himself with the standard measures prescribed by the Excise</p>	Half average monthly issue (Imperial bulk gallons)	Licence fee	Rs.....
Half average monthly issue (Imperial bulk gallons)	Licence fee					
.....	Rs.....					



Page.	Rule no.	Amendment or addition.
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department, namely, 4 chittaks, 2 chittaks, 1 chittak and $\frac{1}{2}$ chittak, and shall keep the same in good condition.

8 The licensee is permitted to make sales for consumption either "on" or "off" the premises.

9. At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the licensee, the designation "Licensed retail vendor of country spirit" and a list of the quantities in and prices at which the licensee is authorised by Government to make sales to the public. From the commencement of the year for which this licence is granted the list shall be as under:—

Quantities.				Price.		
				Rs.	a.	p
1, bottle of capacity 12 chittaks	..					
1 " " " 6 " "	..					
4 " " "	..					
2 " " "	..					
1 chittak	..					
$\frac{1}{2}$ " "	..					

The licensee is strictly prohibited from making sales at prices over or under those stated in the aforesaid list, provided as follows:—

- (a) that when the sale of *shira* spirit has been sanctioned by the Excise Commissioner in any district in which *mahua* spirit is that ordinarily consumed, the licensee shall be entitled to charge anna one pice six, pice nine and pice six for measures of 12, 6 and 4 chittaks respectively, and pice three, in excess of those stated in above list, for the three smaller measures of *shira* spirit demanded by and supplied to the purchaser;
- (b) that when a bottle is supplied at the request of the purchaser of spirit, the licensee shall be entitled to charge a sum not exceeding annas two pice six for such bottle.

10. The licensee shall not sell to any one person at one time more than 16 chittaks of 35° under proof or 20 chittaks of 60° under proof, except under a permit granted under rule 255 of the Excise Manual.

11. The licensee shall be bound to attend the shop daily for such time as will ensure adequate control of sales, and shall maintain a register showing,

Page.	Form. no.	Amendment or addition,
		<p>along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers. In the event of the licensee being unable to attend the shop on any day owing to illness or emergent business the reason for his absence should be stated in the register at his next visit.</p> <p>NOTE.—The register need not be maintained when the licensee is illiterate or does not employ a paid salesman.</p> <p>12. Full right is vested in Government to enhance the duty, cost price, the scale of licence fees, or the fixed retail prices, and to make alterations in the quantities in and strength at which sales may be made to the public at any time during the currency of this licence without compensation to the licensee.</p> <p>13. In the case of shops situated in municipalities there shall be one door opening into a public road unless more are sanctioned by the Collector, or Licensing Board where such Board has jurisdiction. In the latter case the additional doors shall have signboards attached to them as in condition 9. Windows opening into the street shall be covered with wire netting.</p> <p>14. In the case of shops situated in municipalities separate rooms for the private accommodation of customers shall not be provided without the special sanction of the Collector or Licensing Board. The entrance to such room shall have a signboard bearing the words "Licensed private bar."</p> <p>15. The shop shall be so constructed that the whole of the interior shall be visible from the doorway.</p> <p>16. The building in which the shop is situated shall not be used as a place of residence, except by the vendor and his family or by his servants.</p> <p>17. The licensee, unless exempted by an order of the Excise Commissioner, shall maintain an accurate daily account in the following form:—</p>

Date.	Balance of previous day.		Quantity received.		Total.		Quantity sold.		Balance at close of day.*		Remarks.
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	

* Fractions of a bottle should be disregarded.

18. The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock shall be surrendered to the Collector or the officer in charge of excise or such other officer as the Collector or officer in charge of excise may appoint in this behalf.

19. In the event of non-renewal of this licence the licensee shall have no claim to compensation whatsoever.

District _____ }
Date _____ }

Collector.

(Attached will be general conditions, etc.)

After Form C. L. 12 add the following forms :—
FORM C. L. 12A.

Licence for the manufacture and retail vend of tatri and sendhi under the tree-tax system.

1. District _____
2. Register no. _____
3. Name of licensee. _____
4. Locality of vend. _____
5. Names of salesmen with parentage, residence and caste.

Licence for manufacture and retail vend of tatri and sendhi in _____ in the district of _____ from the 1st October, 19____, up to 30th September, 19____, is hereby granted to _____, subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and security deposit in addition to any penalties imposed under the above laws.

SPECIAL CONDITIONS.

1. The licensee before proceeding to tap any tree shall pay in advance into the sub-treasury the tree-tax together with the surcharge at the prescribed rates in respect of the trees which he desires to tap.

2. The licensee shall deposit a security either in Government promissory notes, cash, or such other form as the Collector may require of _____ deemed by _____ to the im-

Page.	Form oo.	Amendment or addition.
		<p>made at the time of settlement shall, in the event of breach of any condition of this licence, not be redeemable by the licensee, otherwise it shall be returned to him at the expiry of his contract.</p> <p>3. It shall be competent to the Collector on the cancellation of the licence to resettle the shop at the risk of the licensee.</p> <p>4. No tree shall be tapped by or for the said licensee unless it shall have been included in a list submitted in triplicate to the officer in charge of the sub-treasury and approved by him and a tax of Rs. _____ and a surcharge of Rs. _____ for each <i>far tree</i> and a tax of Rs. _____ and a surcharge of Rs. _____ for each <i>khajur tree</i> have been paid and shown in the list so approved.</p> <p>5. One copy of the list of trees will be made over to the licensee under the signature and seal of the officer in charge of the sub-treasury, and this copy must be produced by him on demand of any excise officer.</p> <p>6. No more than 4 <i>sors</i> of the liquor shall be sold to any person at one time except under a permit or pass granted under rule 255 or 318A (20) 65 of the Excise Manual.</p> <p>7. No noxious or objectionable substance shall be added or otherwise applied to the liquor or possessed on the licensed premises.</p> <p>8. No liquor shall be stored or sold at the shop except <i>tari</i> and <i>sendhi</i> lawfully procured from trees tapped by the licensee himself or from any other shop under the tree-tax system.</p> <p>9. At the entrance to the shop a signboard shall be affixed on which shall be printed the name of the vendor and the designation "licensed retail vendor of <i>tari</i> and <i>sendhi</i>."</p> <p>10. In the case of shops situated in municipalities—</p> <ol style="list-style-type: none"> (a) there shall be only one door opening into a public road unless more are sanctioned by the Collector, in which case the additional doors shall also have signboards attached to them; (b) windows opening into the street shall be covered with wire netting; (c) a separate room for the private accommodation of the customers shall not be provided without the special licence of the

Page.	Form no.	Amendment or addition.
		<p>Collector. The entrance to such room shall have a signboard bearing the words "Licensed private bar."</p> <p>11. The shop shall be so constructed that the whole of the interior shall be visible from the doorway.</p> <p>12. The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by a caretaker.</p> <p>District _____</p> <p>Dated _____ } Collector.</p> <p>(Attached will be general conditions.)</p>

FORM O. L. 12B.

Application for tendering tree-tax and surcharge under the tree-tax system at a Sub-treasury.
(All entries on this side to be made by applicant.)

To

THE OFFICER IN CHARGE OF THE SUB-TREASURY AT _____.

PLEASE receive Rs. _____ as _____, being the tax and surcharge for tar trees to be tapped, as specified below, at the rate of Rs. _____ tax and Rs. _____ surcharge per khajur tree and Rs. _____ tax and Rs. _____ surcharge per khajur tree:—

Number of trees to be tapped		Situation of trees		Name of owner of trees.		Persons to whom tapping permits are to be granted.			Persons to whom carrier's or transport passes are to be granted.		
Tar.	Khajur.	Name of village.	Khata number or other definite description of the fields in which the trees stand.	Name.		Name.	Father's name.	Village and thana.	Name.	Father's name.	Village and thana.
1	2	3	4	5	6	7	8	9	10	11	

Vendors are recommended to obtain the permission in writing for the period for which tapping has been mutually arranged.

- * I have received the permission of the owner of the trees.
- * I am the owner of the trees and the permit is required for domestic consumption but not for sale.
- * Note.—Cancel whichever entry is inappropriate to application.

Signed _____
Address _____

No.

Received payment of Rs. _____ as. _____.

Dated _____.

Officer in charge of Sub-treasury.

If payment is made by money, order, the money-order must be addressed to the Collector and the following details must be entered on the "Coupon to be retained by the payee":—

- (1) Amount remitted
 - (2) A statement that the remittance is on account of the tax.
 - (3) Name and address of remitter.
 - (4) If the remitter is a vendor, the name of the shop.
 - (5) If the remitter is a tree-owner who requires a permit for domestic consumption, the words "tree-owner."
- (To be filled in by excise staff)

Date when application received by Excise Inspector from the Sub-treasury.	Serial number of—			Date when trees marked.	Numbers inscribed on trees	Signature of applicants acknowledging receipt of permits and passes.
	Page in register Form O.L. 12E in which applications recorded.	Permits prepared by Excise Inspector.	Passes prepared by Excise Inspector.			
1	2	3	4	5	6	7

I certify that I personally supervised the marking of the trees shown above and delivered the permits and passes to the applicant.

Excise Inspector.

Jamadar.

Counterfoil.

THE TAPPER'S PERMIT.

No. _____ Date _____

1. Name of permit-holder _____

2. Name of shop _____

3. Names of tappers employed _____

4. Currency of the permit _____

5. Description of trees to be tapped _____

Number and kind.	Village.	Khasra nos. or other description of the field.	Name of owner.

Excise Inspector.

THE TAPPER'S PERMIT.

No. _____ Date _____

1. Name of permit-holder _____

2. Name of shop _____

3. Names of tappers employed _____

4. Currency of the permit _____

5. Description of trees to be tapped _____

Number and kind.	Village.	Khasra nos. or other description of the field.	Name of owner.

Excise Inspector.

It is required of the holder of this permit and of the tappers employed to observe the following conditions:—

1. That he or they tap only those trees which have been marked by the Excise department and for which tax has been duly paid.
2. That he or they do not take down any *tari* or *sendhi* from any tree between sunset and sunrise.
3. That he or they despatch without delay the *tari* or *sendhi* drawn from the trees to the shop concerned.
4. That he or they do not deliver *tari* or *sendhi* to anyone except an authorised cartier holding a transport pass.
5. That he or they do not sell or otherwise transfer *tari* or *sendhi* to anyone.
6. That he or they at all times keep this permit while tapping trees.
7. That he or they do not adulterate any *tari* or *sendhi* drawn under this permit with any noxious or objectionable substance.
8. That he or they maintain the marks put on the trees and do not efface or attempt to efface them.

Counterfoil.

Carrier's pass
The Transport pass.

No. _____ Date _____

1. Name of carrier _____

2. Place from which *tari* or *sendai* is to be taken _____

3. Place to which *tari* or *sendai* is to be taken _____

4. Currency of pass _____

Excise Inspector.

Carrier's pass
The Transport pass.

No. _____ Date _____

1. Name of carrier _____

2. Place from which *tari* or *sendai* is to be taken _____

3. Place to which *tari* or *sendai* is to be taken _____

4. Currency of pass _____

Excise Inspector.

The holder of this pass is required to abide by the following conditions:—

1. That he carry the *tari* or *sendai* without delay from the foot of the trees to tari or sendai shop by the most direct route.
2. That he at all times keep this pass with him while carrying *tari* or *sendai*.
3. That he do not sell or otherwise transfer *tari* or *sendai* to any one.
4. That he do not deliver *tari* or *sendai* carried under this pass to anyone except the licensee or salesman of tari or sendai shop at the shop itself.
5. That he do not adulterate the *tari* or *sendai* carried under this pass with any noxious or objectionable substance,

FORM C. L. 12E.
SHOP INSPECTION REGISTER.

Name of shop _____

Name of vendor _____

Treasury receipt in Form O.L. 12B intimating pay- ment of tree-tax and surcharge.		Serial number allotted by Inspector for re- ceipt	Particulars of trees for which tax and surcharge paid.								Serial number and date of tapper's permit or permits issued.	Notes.
Number.	Date		Name of village where tree is situated.	Khasta no. or other description of situation of tree.	Total no. of trees on which tax and surcharge paid.		Name of owner of tree.	Number inscribed on tree.	Date when tree marked.			
					Tar.	Khajur.						
1	2	3	4	5	6	7	8	9	10	11	12	

N.B.—A separate page shall be allotted to each shop. A portion of the register shall be allotted for record of trees tapped by the tree-owners for domestic consumption.

FORM C. L. 12F.
VILLAGE INSPECTION REGISTER.

Name of village or mohalla _____

Name of pargana and tahsil or thana _____

Name of shop for which trees are tapped.	Khastans or other description of the fields in which the trees stand	Name of owner of trees tapped.	Number of trees		Notes.
			Tar.	Khajur.	

N.B.—A separate page shall be allotted to each village

Page.

Form no.

Amendment or addition.

88 and
89Form C.
L. 14 and
C. L. 15.

Substitute "35° U.P." for "25° U.P." wherever it occurs.

In the heading of columns 4 and 5 of each form insert the words "dépôt or" between "wholesale" and "shop."

90

Form C.
L. 17.

Substitute the following for this form:—

FORM C. L. 17.

Statement showing the settlement of country spirit shops under the out-still system for the year—

District—

Country spirit shops.		Name of proposed licensee	Amount of licence fees.			Variation in column 7 compared with column 6		Remarks.
Serial number.	Name.		Average of three years immediately preceding the current year.	For current year.	For year under report.	Increase	Decrease	
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	

(a) The shops should be shown by tabular with a fresh serial number, the name of the tabular being written in red ink in the middle.

(b) The total number of shops in column 1 should be compared with the similar number in the year preceding, and any variations invariably noted and explained in column 9.

(c) This form should also be used for the settlement of foreign liquor shops sold under the auction system, the heading being altered accordingly. Separate sheets must, however, be used for country spirit and foreign liquor."

92

Form C.
L. 19.

In the heading insert the words "under the shop to shop system" between "settlement" and "for the year."

Delete column 8 from the form.

Cancel note (c) under the form.

Page.	Form no.	Amendment or addition.																																																								
92	Forms C L. 20 and C. L. 21.	<p>Insert the following forms between pages 92 and 93:—</p> <p style="text-align: center;">FORM C. L. 20.</p> <p style="text-align: center;"><i>Statement showing the settlement of country spirit, drugs, opium and tari shops under the surcharge system for the year———, District———</i></p> <table border="1"> <thead> <tr> <th>Serial number.</th> <th>Name of shop.</th> <th>Name of licensee for the current year</th> <th>Name of licensee proposed for the ensuing year.</th> <th>Remarks showing reasons for change of licensee, if any, made.</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p><i>N. B.—(a) Separate sheets must be used for each kind of shops. No two different kinds of shops should be shown on the same sheet in continuation of each other. The heading above the form should be altered accordingly.</i></p> <p><i>(b) The shops should be shown by tahsil with a fresh serial number for each tahsil, the name of the tahsil being written in red ink in the middle.</i></p> <p><i>(c) The total number of shops in column 1 should be compared with the corresponding number in the year preceding, and any variations invariably noted and explained in the column of remarks.</i></p> <p><i>(d) The same form should be used by Licensing Boards in making their selections of licensees and in reporting the results to the Collector. The Collector will forward it with the statement for the district to the Excise Commissioner.</i></p> <p style="text-align: center;">FORM C. L. 21.</p> <p style="text-align: center;"><i>Register of licence fees for tari shops under the surcharge system</i></p> <table border="1"> <thead> <tr> <th rowspan="2">Serial number of shops.</th> <th rowspan="2">Name of licensee.</th> <th colspan="2">Security deposit.</th> <th rowspan="2">Month.</th> <th colspan="2">No. of trees paid for for tipping.</th> <th colspan="3">Collections as licence fee.</th> </tr> <tr> <th>Amount.</th> <th>No. and date of receipt.</th> <th>Ta.</th> <th>Paisas.</th> <th>Amount.</th> <th>No. and date of receipt.</th> <th>Remarks.</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> <th>11</th> <th>12</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Serial number.	Name of shop.	Name of licensee for the current year	Name of licensee proposed for the ensuing year.	Remarks showing reasons for change of licensee, if any, made.	1	2	3	4	5						Serial number of shops.	Name of licensee.	Security deposit.		Month.	No. of trees paid for for tipping.		Collections as licence fee.			Amount.	No. and date of receipt.	Ta.	Paisas.	Amount.	No. and date of receipt.	Remarks.	1	2	3	4	5	6	7	8	9	10	11	12												
Serial number.	Name of shop.	Name of licensee for the current year	Name of licensee proposed for the ensuing year.	Remarks showing reasons for change of licensee, if any, made.																																																						
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1	2	3	4	5	6	7	8	9	10	11	12																																															



Page.	Form no.	Amendment or addition.
114	I. D. 19	<i>In condition 3, line 1, for "one seer" substitute "one-quarter seer."</i>
116	I. D. 20	<p>To condition 8 add— <i>"Sole of bhany in quantities of not less than one mannd at a time may also be made to any person for export to Indian States in accordance with the procedure laid down in rule 622 of the Excise Manual."</i></p> <p><i>In condition 8, line 2, for "one seer" substitute "one quarter seer."</i></p>
125	I. D. 29	<p><i>Substitute the following for Form I. D. 29:—</i> <i>Licence for the sale of cocaine by chemists.</i></p> <p><i>Note.—The restriction on the sale of cocaine does not apply to the preparations named in Appendix D of the Excise Manual.</i></p> <p>District _____ Number of licence in register _____ Name of chemist _____ Locality of shop _____</p> <p>Be it known that _____ chemist residing in _____ is hereby authorised by the Collector of _____ to sell cocaine as medicines at _____ from the date of this licence to 31st March, 192 _____, under the following conditions:—</p> <p>I.—That he do not transfer or purport to transfer this licence to any other person.</p> <p>II.—That he do not have in his possession at any one time more than one ounce* of cocaine.</p> <p>III.—That he sell cocaine only at the premises for which this licence is granted, and that he do not sell cocaine in any other place without a separate licence.</p> <p>IV.—That he purchase all cocaine to be sold under this licence either direct from Europe or from a licensed vendor thereof in the United Provinces, and that he do not receive or have in his possession cocaine obtained elsewhere.</p>

Of. B.
53/V.
B
dated
Janua

*This quantity includes all varieties of the drugs taken together.

under section 5 of the Act stocked by him :—

Date.	Balance in hand yesterday.	Quantity received this day and whences received.	Total quantity to be accounted for	Quantity sold this day.	Name of purchaser.	Address.	Date of prescription (if any) and name of medical practitioner who granted it.	Remaining in store.	Remarks.
1	2	3	4	5	6	7	8	9	10

X.—That he produce his licence and accounts of sale of cocaine for inspection at once on the demand of any officer specially or generally authorised by the Collector or officer in charge of excise.

This licence may be cancelled by the Collector if any breach of the Excise Act, 1910, or of the rules made thereunder, or of the abovementioned conditions is committed by the licensee-holder or his partner or agent or any other person employed in the premises for which this licence is granted.

Dated the 19 Collector.

127 I. D 31

Insert the following as Form I. D. 31 :—

FORM I. D. 31.

To be issued in triplicate: one copy being kept as a counterfoil in the office of issue, another being sent to the authority of the exporting district, and the third accompanying the consignment.

Form of pass for the import of cocaine or anæsthesin.

Pass granted to _____ (here state name and designation of person to whom granted) via _____ (here state place of origin) _____ (here state place of destination)

or anæsthesin to the amount of _____ as specified below (here state description and weight or quantity of each class of drugs to be imported).

This pass must be used within one month from the date of its issue.

The pass shall be delivered on arrival of the cocaine or anæsthesin at its destination to _____ (here enter official designation of the person to whom the pass is to be delivered).

Page.	Form no.	Amendment or addition.
136		<p>The bulk of the consignment shall not be broken in transit.</p> <p style="text-align: right;"><i>Excise authority.</i></p> <p><i>Dated the</i> 192</p> <p>NOTE—Before the drugs covered by this pass are exported from the Bombay Presidency, this pass must be presented by the holder or his recognized agent to the Collector of Customs, Bombay or Karachi, as the case may be, in the case of cocaine or anæsthesin to be imported direct from the Custom House at Bombay or Karachi, and in other cases to the Collector of the district of the export, and the export pass must be completed and signed by such officer.</p> <p>Insert the following list and forms between pages 136 and 137:—</p>

CONTRACT DRUGS SERIES.

Number.	Description of form.	Rule where prescribed.	Printed at page—
O. D. 1	Notices for tenders for the supply of intoxicating hemp drugs.	691B/2	Between pages 136 and 137.
" 2	Licences for wholesale supply of hemp drugs ..	691B/2	Ditto.
" 3	General bond for transport of hemp drugs without payment of duty.	691A/4	Ditto.
" 4	Application for tendering duty and price for hemp drugs.	691B/21	Ditto.
" 5	Drugs pass book	691B/23	Ditto.
" 6	Application for permit for transport of drugs ..	691A/5	Ditto.
" 7	Permit for transport of drugs under bond ..	691A/5	Ditto.
" 8	Pass for transport of drugs under bond ..	691A/7	Ditto.
" 9	Register of permits granted for transport of drugs	691A/9	Ditto.
" 10	Do. passes ditto ditto ..	691A/9	Ditto.
" 11	Licence for retail sale of hemp drugs under contract supply system	691B/6	Ditto.
" 12	Register of receipts of <i>charas</i> into a contract bonded warehouse.	691B/18	Ditto.
" 13	Register of receipts of <i>dhany</i> into a contract bonded warehouse	691B/18	Ditto.
" 14	Register of receipts of <i>ganja</i> into a contract bonded warehouse.	691B/18	Ditto.
" 15	Register of issues of <i>charas</i> from a contract bonded warehouse.	691B/20	Ditto.
" 16	Register of issues of <i>dhany</i> from a contract bonded warehouse	691B/20	Ditto.
" 17	Register of issues of <i>ganja</i> from a contract bonded warehouse.	691B/20	Ditto.
" 18	Register of daily issues of <i>charas</i> to shops ..	691B/21	Ditto.
" 19	Ditto <i>dhany</i> ditto ..	691B/21	Ditto.
" 20	Ditto <i>ganja</i> ditto ..	691B/21	Ditto.
" 21	Card attached to packages on deposit ..	691B/19	Ditto.
" 22	Card attached to bundles of drugs issued to retail shops.	691B/25	Ditto.
" 23	Monthly comparative statement of issues of drugs to retail shops.	691B/30	Ditto.
" 24	Monthly stock taking statement for <i>ganja</i> ..	691B/31	Ditto.
" 25	Ditto ditto <i>charas</i> ..	691B/31	Ditto.
" 26	Ditto ditto <i>dhany</i> ..	691B/31	Ditto.

FORM C. D. 1.

NOTICE.

Tenders for the supply of intoxicating hemp drugs.

1. Tenders are hereby invited from any person or firm in India for the exclusive privilege of supplying the intoxicating hemp drugs *ganja*, *charas* and *bhung* to the licensed vendors of any of the seven areas enumerated in the attached schedule, for the term of two years commencing on 1st April, 19 , and ending on 31st March, 19 .

2. Except with special sanction of the Excise Commissioner, the *ganja* to be supplied must be the Baluchar variety obtained from Bengal, the *charas* from the Punjab, and *bhung* from any of the following districts:—

Enrrikhabad, Saharapur, Muzaffarnagar, Pilibhit, Bijaor, Naini Tal, Kheri, Bahraich, Gonda, Basti and Gorakhpur.

3. The tender must specify the price per seer, exclusive of the duty, at which the tenderer is prepared to supply the drugs at all the bonded warehouses situated in the contract area, as enumerated in column 4 of the schedule. The price per seer will be the same at all the warehouses in the same contract area.

4. The rates of excise duty are at present as noted in the schedule, but Government reserves to itself the right of revising them either before or during the term of the contract, if expedient. The average annual consumption during the three years ending 31st March, 1921, is as noted against each district.

5. At the places enumerated in column 4 in the schedule, Government will supply and maintain suitable bonded warehouses for the storage and issue of drugs, but all articles necessary for the storage, handling, weighing and issue of drugs must be provided by the contractor. The contractor must arrange to store and issue drugs at all the bonded warehouses in his contract area specified in the schedule.

6. Where the accommodation at the bonded warehouses provided by Government is insufficient for the storage of a sufficient quantity of *bhung* to meet the requirements of a contractor, he must provide and maintain, at his own expense, private warehouses for the purpose at places and in buildings approved by the Collector for the purpose.

7. All the articles supplied to a bonded warehouse, in accordance with clause 5, must be approved by the Excise Commissioner. Should the contract at the end of its term not be renewed to the same contractor, the succeeding contractor will be required, if the outgoing contractor so demand, to purchase the articles so supplied.

8. All warehouse operations will be performed under Government supervision, the cost of which will be met by Government.

9. Tenders should be in sealed covers inscribed with the words "tender for the supply of intoxicating hemp drugs," and should reach the Excise Commissioner, Allahabad, not later than the 15th December, 19 .

10. Full power is reserved to accept such tender as may be deemed best for the public interests and to reject any of those received without reasons being assigned.

11. The parties whose tenders have been accepted will be required to deposit, within one week after the decision has been communicated to them, a sum of Rs. 1,000 (one thousand) in cash or Government promissory notes as security for the due fulfilment of each of the

contracts, provided that if a contractor holds more than two contracts he shall not be required to deposit more than Rs. 2,000.

12. The licence to be granted to the contractors will be in the attached form, the counterpart of which will be signed by the contracting party.

Excise Commissioner, United Provinces.

FORM C. D. 2.

Licence for wholesale supply of intoxicating hemp drugs in the tract under the contract supply system in the district of .

Licence is hereby given to hereafter called the contractor, under and subject to the provisions of the United Provinces Excise Act, 1910, for the exclusive wholesale supply of intoxicating hemp drugs for sale at the warehouses mentioned in the attached schedule for a term of years from 1st April, 19 .

2. The issue of the said intoxicating hemp drugs from the said warehouses to be at the rates mentioned in the schedule.

3. The intoxicating hemp drugs supplied shall be of good quality. The *ganja* or *charas* supplied shall be of the first grade, duly certified by the officer in charge of the bonded warehouse from which it is imported, and the *bhāng* shall be of the spontaneous growth or crop of the year or of that preceding in which it is issued to vendore. The drugs shall be subject to periodical analyses, and the contractor shall be bound to take steps to remedy defects which the Excise Commissioner may consider material. Intoxicating hemp drugs found to be adulterated or of inferior quality may be rejected or destroyed or otherwise dealt with under the orders of the Excise Commissioner. Officers in charge of warehouses are empowered to stop, pending the orders of the Excise Commissioner, the issue of intoxicating hemp drugs which they consider bad, and are required to send samples of such intoxicating hemp drugs for analysis without delay.

4. Licensed vendors are entitled to demand to be supplied with intoxicating hemp drugs of good quality as mentioned in condition 3.

5. The bonded warehouse buildings and racks for the storage of intoxicating hemp drugs will be supplied and maintained by Government. Where the accommodation at any warehouse is insufficient for the storage of a sufficient quantity of *bhāng* to meet the requirements of the contractor, he must provide and maintain, at his own expense, a private warehouse at a place and in a building approved by the Collector, convenient of access to officers of the Excise department, and so constructed that the *bhāng* stored therein shall be secure from fraud or depredation. All articles connected with the supply, storage, handling, weighing and issue of intoxicating hemp drugs, including correct weighing scales, lockfast boxes, locks, etc., shall be provided by the contractor. The contractor is responsible, in the case of warehouses in which he is the sole depositor, for the safe custody of the intoxicating hemp drugs.

6. Such minimum stock of intoxicating hemp drugs as may be fixed by the Excise Commissioner shall be maintained at each warehouse.

Whenever the stock falls short of this minimum, and the contractor fails at once to replenish it, the Collector may procure intoxicating hemp drugs elsewhere, the cost of which shall be recoverable from the contractor in the manner provided in condition 9 *infra*.

7. At the close of the contract, should the licence not be renewed, intoxicating hemp drugs in warehouses, up to one month's supply of the contract area, will be taken over by the incoming contractor at the contract rate. Should the Excise Commissioner so order, the contractor may be required to make over intoxicating hemp drugs, to the extent of two months' supply, of the contract area, to the new contractor at the contract rates, provided that not less than four months' notice shall be given for any such order.

8. Licensed vendors shall be entitled to have intoxicating hemp drugs issued to them with all reasonable expedition, in such quantities, subject to a reasonable limit, as they require, on proof of payment into a Government treasury of the duty at the rates from time to time prescribed and of the supply price at the rates agreed to in the contract.

9. Failure to supply intoxicating hemp drugs, as specified in condition 8 *supra*, within what the Collector considers a reasonable time, will entail a penalty, at the discretion of the Excise Commissioner, not exceeding Rs. 35 per seer in the case of *charas* or *ganja*, and annas 8 per seer in the case of *bhāng* demanded but not supplied. In such cases the intoxicating hemp drugs may be purchased by the Collector at his discretion and at the risk of the contractor. The penalty, the cost of the intoxicating drugs purchased, and any loss to Government that may result may be deducted from the monies, if any, due to the contractor, or from his deposit.

10. The contractor will be at liberty to commence storing in the warehouses before the first day of April, 19 , but no intoxicating hemp drugs so stored shall be sold or be allowed to pass out of the custody of himself or of his servants before that date unless otherwise permitted by the Excise Commissioner.

11. Unless the Excise Commissioner shall issue a special order to the contractor, all *ganja* shall be stored in the chests, all *charas* in the skins, and all *bhāng* in the bags in which received.

12. Government shall have absolute discretion as regards the determination from time to time of the rates of duty on intoxicating hemp drugs issued from any warehouse. Alterations in the rates of duty may take place at any time within the period of this contract. No intoxicating hemp drugs shall be issued from any warehouse for sale except after proof of payment of the Government duty and contract price according to the rates sanctioned for the place of consumption.

13. The contractor shall be bound by all rules relating to the excise administration which are applicable to him.

14. Accounts will, as far as possible, be adjusted for each month on or before the fifteenth day of the following month.

15. The contractor is prohibited from holding any interest in the retail vend of intoxicating hemp drugs within the confines of his contract area.

16. In all matters not expressly provided for herein the contractor shall accept the ruling of the Excise Commissioner subject to an appeal to the Board of Revenue.

17. As security for the due fulfilment of his contract, the contractor shall deposit with the Excise Commissioner Rs. 1,000 in Government promissory notes or in such other form as the Excise Commissioner may approve.

18. Infraction of any of the conditions of the licence either by the contractor or by any person in his employ may entail on him, at the

discretion of the Excise Commissioner, (a) a penalty up to Rs. 50 or (b), with the sanction of the Board of Revenue, forfeiture of deposits and cancellation of licence and disposal of the privilege at the contractor's risk.

19. At the expiration of the contract for the supply of intoxicating hemp drugs in connection with which the licence is granted, the licensee will be entitled to demand that all articles connected with the supply, storage, handling, weighing and issue of intoxicating hemp drugs used at the bonded warehouse he bought from him by the succeeding contractor at a valuation made under the orders of the Excise Commissioner.

Provided—

- (1) that if the licensee wishes to claim the benefits of this clause, he shall give notice of his intention six months before the expiry of the contract;
- (2) that the claim under this clause shall be permissible in respect of only such articles as were necessary and regularly used for the storage, handling, weighing and issue of intoxicating hemp drugs for supply under this agreement.

Excise Commissioner, United Provinces.

Schedule.

District.	Ware-house.	Contractor is bound to supply ganja obtained from permitted.	Agreed on price per seer.
		Ganja Charas Bhang	Rs.

Counterpart agreement.

I, the abovementioned licensee (contractor for myself, my heirs, legal representatives and assignees) hereby agree to all the terms and conditions hereinbefore written and expressed.

Dated the

19 .

Signature.

FORM C. D. 3.

General deed to be executed for transport of intoxicating hemp drugs without payment of duty from—

- (1) One contract warehouse to another in the same district.
- (2) A contract warehouse in one district to a contract warehouse in another district in the same contract area.
- (3) A contract warehouse in one district to a contract warehouse in another district not in the same contract area.
- (4) A non-contract warehouse to a contract warehouse.
- (5) The place of storage of cultivated or collected bhang in the district of cultivation or collection to a contract warehouse.

Know all men by these presents that $\frac{we}{I}$ _____
 (hereinafter called the $\frac{contractors}{contractor}$) $\frac{are}{am}$ bound to His Majesty's Secretary
 of State for India in Council in the sum of Government Rupees _____
 _____ to be paid to the said Secretary of State in Council, for
 which payment $\frac{we}{I}$ bind $\frac{ourselves}{myself}$ and $\frac{our}{my}$ legal representatives.

Dated the _____ day of _____ 19 ____ Signed.

Whereas the $\frac{contractors}{contractor}$ $\frac{have}{has}$ been permitted from time to time to transport intoxicating hemp drugs within the United Provinces of Agra and Oudh to all or any of the bonded warehouses mentioned in the permits and passes covering such transport without previous payment of duty.

The conditions of this obligation are—

- (1) that the $\frac{contractors}{contractor}$ or $\frac{their}{his}$ legal representatives shall not at any one time so transport or so have transported and not accounted for, under the next following conditions, any quantity or quantities of intoxicating hemp drugs, the duty or the aggregate duty on which at the rate of Rs. _____, Rs. _____ and Rs. _____ per seer of ganja, charas and bhang, respectively, shall exceed the said sum of Rs. _____ ;
- (2) that the $\frac{contractors}{contractor}$ or $\frac{their}{his}$ legal representatives shall, within the time mentioned in the pass authorising transport, on each occasion of the transport of intoxicating hemp drugs deliver, or cause to be delivered, the intoxicating hemp drugs so transported on that occasion into the custody of the officer in charge of the bonded warehouse mentioned in the pass, or shall on demand pay or cause to be paid to the said Secretary of State for India in Council duty at the above rate per seer for all or any portion of the intoxicating hemp drugs then so transported which shall not be so delivered subject to such allowance for dryage and wastage as may be duly sanctioned ; and
- (3) that if the $\frac{contractors}{contractor}$ or $\frac{their}{his}$ legal representative shall well and truly keep and perform all the conditions hereinbefore recited, then this bond shall be void ; otherwise the same shall remain in full force.

Signed in the presence of _____

Place _____ Collector of _____

Date _____ On behalf of the Secretary _____
 _____ of State.

NOTE — A separate bond shall be executed in each district within the same contract area of the contractor and the bond will be retained in the custody of the Collector. The permit for transport of bhang from places of collection will be granted by the Collector of the district to which a transport is to be made. The permit for transport of drugs from one warehouse to another will be granted by the Excise Inspector of the warehouse to which transport is to be made.

FORM C. D. 4.

Application tendering duty and price for removal of intoxicating hemp drugs from a contract bonded warehouse.

To

The officer in charge of the sub-treasury at _____

Please receive Rs. _____ as. _____ p. _____, being the duty and price for the quantity and kind of intoxicating hemp drugs specified below from the bonded warehouse at _____ to the _____ shop.

Kind of drugs.	Quantity.			Duty per seer.			Price per seer.			Amount paid.					
										Duty.		Price.		Total.	
										Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
	Mds	sis.	ch.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Ganja ..															
Charas ..															
Bhang ..															

Signed _____

No. _____

Received payment Rs. _____ as. _____ p. _____

Dated _____ 19 _____

Officer in charge of sub-treasury.

(To be torn off and retained by tenderer.)

No. _____

Received payment Rs. _____ as. _____ p. _____

Officer in charge of sub-treasury.

Tahsildar or Tahvildar.

FORM C. D. 5.

Drugs pass book for shop _____

Date with month and year.	Quantity of drugs issued.					Time allowed for carrying drugs to the shop.	Signature of Excise Inspector with name of warehouse.	Remarks.
	Ganja.		Charas		Bhang			
	Sr.	ch.	Sr.	ch.	Srs.			

FORM C. D. 6.

Application for permits (a) to transport under bond bhang from the place of storage to a contract bonded warehouse or (b) to transport ganja, charas or bhang from one contract bonded warehouse to another.

(a) To the Collector of _____ district.

SIR, •

Kindly grant $\frac{\text{mo}}{\text{us}}$ a permit for the transport of _____ maunds of *bhang* from the place of storage in _____ district to _____ contract bonded warehouse, transport to be under the general bond executed by $\frac{\text{mo}}{\text{us}}$ to cover such transport.

$\frac{\text{I}}{\text{We}}$ have, etc.,

(Signature of applicant.)

(b) To the Excise Inspector in charge of _____ contract bonded warehouse.

I,

Kindly grant $\frac{\text{mo}}{\text{us}}$ a permit for the transport under bond of —

_____ chests of <i>ganja</i>	...	} weighing _____ maunds
_____ packages of <i>charas</i>	...	
_____ bags of <i>bhang</i>	...	

in the bonded warehouse at _____ to the bonded warehouse in your charge, transport to be under the general bond executed by $\frac{\text{mo}}{\text{us}}$ to cover such transport.

$\frac{\text{I}}{\text{We}}$ have, etc.,

(Signature of applicant.)

NOTE.—Form (a) or (b) to be used to meet the particular case.

FORM C. D. 7.

FORM C. D. 7.

FORM C. D. 7.

Permit for transport of ganja, charas or
bhanga under bond to contract bonded
warehouses.

No. _____, dated _____

* To the Collector of _____

District.

* To the Excise Inspector in charge
of _____ contract
bonded warehouse.

Messrs. _____
contractors for supply of intoxicating hemp
drugs to _____
district, having executed a bond to cover
such transport, are hereby authorised to
transport from the * place of storage at
_____ in _____ district.

* From the contract bonded warehouse
at _____

_____ chests of ganja
_____ packages of charas,
_____ bags of bhanga,
_____ mds.

weighing approximately _____ mds.

_____ mds.

for deposit in the contract bonded ware-
house at _____

Collector or Excise Inspector.

* As the case may be

As in counterfoil.

As in counterfoil.

Perforation.

Perforation.

(See reverse.)

Endorsement.

The drugs mentioned in the following
statement were despatched under cover of
pass no. _____, dated _____
which is current for _____ days.

No. of pass	No. of days	Weight on despatch			Weight of package on receipt (to be filled up by the receiving officer)		
		lbs	ozs	chs	lbs	ozs	chs

As in counterfoil.

As in counterfoil.

FORM C. D. 8.

FORM C. D. 8.

FORM C. D. 8.

Pass for transport of ganja, charas or
bhang under bond to contract bonded
warehouses.

No. _____, dated _____
Under authority of permit
No. _____, dated _____
granted in favour of _____
_____ contractors for the supply
of intoxicating hemp drugs to _____
district, the transport under bond, for sub-
sequent payment of duty in said district,
_____ chests of ganja
of _____ packages of charas
_____ bags of bhang
detailed on the back hereto,
from _____ district
from _____ bonded warehouse to
the contract bonded warehouse at _____
is hereby authorised. This pass shall
remain current for _____ days.
_____ shall be in charge of the
consignment.

As on counterfoil.

As on counterfoil.

Perforation.

Perforation.

Collector or Excise Inspector.

* As the case may be.

(See reverse.)

Endorsement.

Details of _____ chests
packages despatched.
bags

Serial number.	Kind of drug.	Gross weight when des- patched.			Gross weight when received.		
		Mds.	sts.	ch.	Mds.	sts.	ch.

As on counterfoil.

As on counterfoil.

The above _____ chests
packages were received and
bags
deposited in _____ contract bonded
warehouse on _____

Excise Inspector.

REGISTER C. D. 9.

provision of permits for the transport of intoxicating hemp drugs under bond to contract bonded warehouses.

[illegible]

REGISTER (C. D. 10.

Execution of passes granted for the transport of intoxicating hemp drugs under bond to contract bonded warehouses.

[illegible]

FORM C. D. 11.

Licence for retail sale of intoxicating drugs in districts under the contract supply system.

Register no. _____

Locality _____

Name of licence-holder _____

Name of salesman _____

Licence for retail sale of intoxicating homp drugs (*ganja*, *charas* and *bhang*) is hereby granted to _____ at _____ in the district of _____ from 1st April to 31st March, subject to the following special and general conditions the infraction of any of which or a conviction for any offence under the Excise or Opium laws shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.

SPECIAL CONDITIONS.

1. The said _____ shall, on or before the fifteenth day of March, of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs. _____, such sum being calculated on half the average monthly issues of each kind of intoxicating drug (*ganja*, *charas* or *bhang*) made to his shop during the months of April to December inclusive of the excise year preceding that for which this licence is granted, in accordance with the scale of licence fees for each class of drug notified as having effect from the commencement of this licence and as stated hereunder:—

*Half average monthly issues.**Licence fees.*

				Rs	
<i>Ganja</i>	..	..	seers	..	
<i>Charas</i>	..	..	seers	..	
<i>Bhang</i>	..	..	seers	..	
Total				..	_____

2. In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee.

3. The licensee shall, within seven days of receipt of notice of demand, during each calendar month from May to April inclusive, pay to Government the sum demanded as licence fees on the issues of intoxicating drugs (*ganja*, *charas* and *bhang*) made to his shop during the preceding calendar month, such fees being fixed in accordance with the scale in force for each kind of intoxicating drug during the said calendar month.

4. It shall be competent to the Collector, in case of default under the last preceding section, to recover the sum due under the said section from the licensee's security deposit, provided such security deposit has not been forfeited; and if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue.

5. The licensee shall obtain his supplies of intoxicating hemp drugs only from a bonded warehouse established in his district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated.

6. The licensee shall provide himself with accurate scales and weights of one-fortieth part of a tola, one-sixteenth part of a tola, one-eighth part of a tola, one-fourth part of a tola, one-third part of a tola, half of a tola, one tola, one chittak, two chittaks and four chittaks, and shall keep the same in good condition.

7. At the entrance to the shop a signboard shall be affixed on which shall be pointed the name of the vendor, the designation "Licensed vendor of intoxicating hemp drugs," and a list of the quantities and prices in and at which the licensee is authorised by Government to make sales to the public. From the commencement of the year for which this licence is issued the list shall be as under:—

Quantities.		Ganja.	Charas.	Bhang.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Four chittaks	..	..	..	1 4 0	0 10 0
2 "	..	..	..	0 10 0	0 5 0
1 chittak	..	..	..	0 5 0	0 2 6
One tola ..	..	1 4 0	1 4 0	0 1 0	0 0 6
$\frac{1}{2}$ "	..	0 10 0	0 10 0	0 0 6	0 0 3
$\frac{1}{4}$ "	..	0 5 0	0 5 0	0 0 3	0 0 1 $\frac{1}{2}$
$\frac{1}{8}$ "	..	0 2 6	0 2 6	..	..
$\frac{1}{16}$ "	..	0 1 3	0 1 3	..	..
$\frac{1}{32}$ "	..	0 0 0	0 0 0	..	..

*Cancel whichever scale is not appropriate to the district.

The licensee is strictly prohibited from making sales of prices over or under those stated in the aforesaid list.

8. The licensee must personally supervise the weighing of portions of each kind of intoxicating hemp drugs corresponding with the sizes prescribed in the last preceding section and have a sufficient number of such portions wrapped in paper and sealed in his presence and kept ready for sale to the public at the prices authorized, provided that the licensee is not required to keep in stock any of the three drugs for which there is no demand, and further that the number of such portions sold to any person at one time, except under a permit granted under rule 613 of the Excise Manual, shall not exceed, in total weight, four chittaks in the case of Bhang and five tolas in the case of ganja and charas.

9. Full right is vested in Government to enhance the duty, the scale of licence fees, or the fixed retail prices, and to make alterations in the quantities in which sales may be made to the public, at any time during the currency of this licence without compensation to the licensee.

10. The adulteration of intoxicating hemp drugs or the admixture therewith of any noxious substance or of any substance that would increase the potency or weight of the drugs is strictly prohibited.

11. Any portion of the stock of drugs which may be declared by an officer, duly authorised in this behalf, to be unfit for consumption shall be surrendered for destruction.

12. The licensee shall be bound to attend the shop daily for such time as will ensure adequate supervision of the preparation of packets of drugs and control of sales. He shall maintain a register showing, along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers.

NOTE.—The register need not be maintained when the licensee is illiterate or does not employ a paid salesman.

13. The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock shall be surrendered to the Collector or officer in charge of excise or such other officer as the Collector or the officer in charge of excise may appoint in this behalf.

14. In the event of non-renewal of this licence, the licensee shall have no claim to compensation.

District _____
Dated _____

Collector.

(Attached or printed on the back will be the general conditions, etc.)

FORM C. D. 12.

Contract Contract Warehouse.

1	2	3	4	5	6	7	8	9	10	11
---	---	---	---	---	---	---	---	---	----	----

Copy of entries on the pass accompanying the consignment.

Entries recorded on arrival of the charas at the warehouse.

Date of pass.	Number of pass.	Place from which charas was despatched.	Number on package.	Gross weight of package.		Arrival.	Date of—		Gross weight of package.	Wastage in transit.	Increase found on arrival.	Condition of package and its seals on arrival.	
							Weigh-ment and deposit.						
				Mds.	srs ch			Mds.					srs ch	Mds.	srs ch.
12	13	14	15	16	17	18	19	20	21	22			

Entries recorded on packages on deposit.

Withdrawal account.

Contra-ture number of package.	Certification of weighment and deposit.		Date of withdrawal of package for issue or for transfer to another warehouse.	If for transfer to another warehouse.		Gross weight on withdrawal.	Wastaga found on withdrawal.	Wastage per cent.	Certification of withdrawal.			
	Inspector's initials.	Initials of contractor or agent.		Under pass number.	Name of warehouse.				Gross weight on withdrawal.	Wastaga found on withdrawal.	Inspector's initials.	Initials of contractor or agent.

FORM C. D. 14.

Register of receipts of ganj into a contract bonded warehouse.

1	2	3	4	5	6	7	8	9	10	11			
Copy of entries on the pass accompanying the consignment.													
Date of pass.	Number of pass.	Place from which ganj was despatched.	Registered number on chest.	Gross weight of chest.		Date of—		Gross weight of chest.	Wastage in transit.	Increase found on arrival.	Condition of chest and its seals on arrival.		
				Mds.	srs. ch	Arrival.	Weight. ment and deposit.					Mds srs ch.	Mds. srs. ch.
12	13	14	15	16	17	18	19	20	21	22			
Entries recorded on deposit.													
Withdrawal account.													
Consecutive number of chest.	Certification of weightment and deposit.		Date of withdrawal of chest for issue or transfer to another warehouse.		If for transfer to another warehouse.		Gross weight on withdrawal.		Wastage found on withdrawal.		Certification of withdrawal.		
	Inspector's initials.	Initials of contractor or agent.	Under pass number.	Name of warehouse.	Gross weight on withdrawal.	Wastage found on withdrawal.	Wastage per cent.	Inspector's initials.	Initials of contractor or agent.				

FORM C. D. 16.

Register of issues of Uhang from a contract bonded warehouse.

1	2	3	4	5	6	7	8	9	10	11	12	13
---	---	---	---	---	---	---	---	---	----	----	----	----

Entries to be made on withdrawal of a bag from deposit (see register C. D. 13).

For transport to another contract bonded warehouse.										Withdrawn for issue to licensed vendors in contract area.					
Invoice number of bag.	Consec. tire number of bag.	Name of warehouse.	Gross weight of bag on withdrawal.		Wastage per cent. on bag on withdrawal.	Permit authorizing withdrawal.		Bag despatched under pass.	Consecutive number of bag.	Gross weight of bag on withdrawal.		Wastage per cent. on bag on withdrawal.	Actual net weight of bag before issue.		
			Mds.	sts.		ch.	Number.			Date.	Mds.			sts.	ch.
14	15	16	17	18	19	20	21	22	23						

Details of issues to licensed vendors.

Date of issue.	Name of shop.	Amount realized.						Calculated net weight of bhany in bag after deduction of issue.	Percentage of wastage on bag after contents have all been issued.	Number and date of sub-treasury receipts.							
		Weight of bhany issued.		Price.	Only.		Total.			Rs.	a.	p.	Mds.	sts.	ch.	Number.	Date.
		Mds.	sts.	ch.	Rs.	a.	p.	Rs.	a.	p.	Mds.	sts.	ch.				

1	2	3	4	5	6	7	8	9	10	11	12	13
---	---	---	---	---	---	---	---	---	----	----	----	----

For transport to another contract bonded warehouse.			Withdrawn for issue to licensed vendors in contract a/c.									
Date of withdrawal of a chest.	Consecutive number of chest.	Name of warehouse.	Gross weight of chest on date of withdrawal.	Wastage per cent. on chest on withdrawal.	Permit authorising withdrawal.		Chest despatched under pass.		Consecutive number of chest.	Gross weight of chest on withdrawal.	Wastage per cent. on chest on withdrawal.	Actual net weight of goods in chest before issue.
					Number.	Date.	Number.	Date.				
14	15		10	17	18	19	20	21	22	23		

[illegible]

FORM C. D. 18.

Register of daily issues of churns to shops from the contract bonded warehouse
at 19 .

Name of shop
Name of vendor

Name of month.	Seers or chit-taks.	Quantity of charas issued on--																															Total for the month.		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		Seers	Chit-taks.
April	{																																		
May	{																																		
June	{																																		
and so on.	{																																		

FORM C. D. 19.

Register of daily issues of bhong to shops from the contract bonded warehouse
at 19 .

Name of shop
Name of vendor

Name of month.	Quantity of bhong issued in seers on --																															Total for the month.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		Seers.
April	..																																
May	..																																
June	..																																
and so on.																																	

FORM C. D. 20.

Register of daily issues of ganja to shops from the contract bonded warehouse
at during the month of 19 .

Name of shop

Name of vendor

[illegible]

Excise Inspector (in charge).

FORM C. D 22.

from _____

bonded warehouse

Excise Inspector.

FORM C. D. 23.

Monthly comparative statement of issues of intoxicating hemp drugs
from the contract bonded warehouse at _____ in the
district.

Serial number.	Name of shop.	Quantity issued during the month of 19 .								Remarks.				
		Ganja.				Charas		Bhang.						
		Previous year.		Present year.		Previous year.		Present year.			Previous year.		Present year.	
		Srs	ch	Srs	ch.	Srs	ch.	Srs.	ch.		Srs.		Srs	

Statement of stock, deposits, withdrawals and issues of ganja from the contract bonded warehouse at the month of 19 . during

Gan/a issued to vendors during the month.

Certified that the number of chests and quantity of gun/a shown in columns 20 to 22 of above statement were those actually in above warehouse when stock was taken by me on 19/10/2018.

Dated _____ Excise Inspector (in charge).

Statement of stock, deposits, withdrawals and issues of charas from the contract bonded warehouse at _____ during the month of _____ 19__.

1	2	3	4	5	6	7	8	9	10				
Stock of charas remaining in the warehouse at end of previous month.			Charas deposited during the month.		Charas withdrawn during the month for removal under bond or for issue to vendors.								
In deposit unopened.		Opened for issue.		Total gross weight of charas deposited.		Total number of packages.		Total gross weight at time of withdrawal.		Total wastage found on withdrawal.		Total wastage per cent, on individual packages.	
Total number of packages.	Total gross weight of charas.	Balance remaining unissued in open packages.		Total number of packages.				Total gross weight at time of withdrawal.		Total wastage found on withdrawal.		Highest and lowest wastage per cent, on individual packages.	
Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.
11	12	13	14	15	16	17	18	19	20	21	22		
Charas issued to vendors during the month.													

Charas issued to vendors during the month.

Packages opened and completely issued.				Packages open and partly issued.				Stock of charas remaining in warehouse at end of month.			
Total number of packages.		Total net weight of charas issued from packages.		Total net weight in packages before issue.		Total net weight of charas issued during the month.		In deposit unopened.		Opened for issue.	
Total number of packages.	Total net weight of charas issued from packages.	Highest and lowest per centage of wastage on individual packages.		Total net weight in packages before issue.	Total net weight of charas issued from packages.	Balance remaining unissued.		Total gross weight of charas issued during the month.	Total number of packages.	Balance of charas remaining unissued in open packages.	
Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.	Mds. srs. ch.

Certified that the number of packages and quantity of charas shown in columns 10 to 23 of the above statement were those actually in the above warehouse when stock was taken by me on _____ 19__.

Dated _____

Excise Inspector (in charge).

Statement of stock, deposits, withdrawals and issues of bhong from the contract bonded warehouse at during the month of 19 .

1	2	3	4	5	6	7	8	9	10
Stock of bhong remaining in the warehouse at end of previous month.			Bhong deposited during the month.			Bhong withdrawn during the month for removal under bond or for issue to vendors.			
In deposit unopened.			Opened for issue.			Total gross weight of bhong.		Total gross weight of bhong deposited.	
Total number of bags.	Total gross weight of bhong.		Balance remaining unissued in open bags.	Total number of bags.		Total gross weight at time of withdrawal.	Total gross weight of bhong withdrawn.		Highest and lowest waste per cent. on individual bags.
	Mds.	srh.		Mds.	srh.		Mds.	srh.	
11	12	13	14	15	16	17	18	19	20
									21
									22

Bhong issued to retail vendors during the month.

Bags opened and completely issued.				Bags opened and partly issued.				In deposit unopened.			
Total number of bags.	Total net weight in bhong issued from bags.		Highest and lowest percentage of waste on individual bags.	Total net weight in bags before issue.		Balance remaining unissued from bags.	Total net weight of bhong issued during month.	Total gross weight.		Balance of bhong remaining unissued in open bags.	
	Mds.	srh.		Mds.	srh.			Mds.	srh.	Mds.	srh.

Certified that the number of bags and quantity of bhong shown in columns 20 to 22 of the above statement were those actually in the above warehouse when stock was taken by me on 19 .

Ex-Officio Inspector (in charge).

Dated _____

Page.	Form no.	Amendment or addition.
137	...	<p>In the list under "General Series" <i>cancel</i> entries nos. 21, 25 and 36.</p> <p>In the ontry against G1 <i>add</i> "except foreign liquor" at the end.</p> <p>In the entry against G.3 <i>add</i> "for licences granted under the auction system" at the end.</p> <p>In the entry against G.15 <i>substitute</i> a comma for "and" and <i>after</i> "fee" <i>insert</i> "and surcharge fee."</p>

Insert the following new entries:—

Number.	Description of form.	Rule where prescribed.	Printed at page
G. 1A	General conditions binding on all retail shops for foreign liquor.	86A	140
" 2(a)	Register of demands and collections for shops under the graduated surcharge system.	185A	142
" 2(b)	Notice to pay licence fees	185A	143
" 2(c)	Last of licence fees due from shops	185A	143
" 6A	Register of receipts and payments on account of the cost price of spirit and drugs under the contract supply system.	187A	144
" 6B	Register of unadjusted items of payments on account of cost price of country spirit and drugs.	Do	Do.
" 6C	Monthly memo. of receipts, payments, transfer and unadjusted amounts of cost price of country spirit and drugs.	Do.	Do.
" 37A	Statistics of sales of foreign liquor under whole-sale licences.	190	171
" 37B	Statistics of sales of foreign liquor under wholesale licences.	190	171
" 38A	Imperial Form no. 1A	190	172
" 41A	Imperial Form no. 1VA	190	172

Page 140, G.1. *Cancel* this and *substitute* the following G.1 and G.1A:—

FORM G.1.

General conditions binding on all retail shops licensed for the sale of excisable articles except foreign liquor.

- (1) Every shop licensed for the retail sale of excisable articles shall, unless exempted by the Excise Commissioner or any officer not below the rank of excise inspector to whom he may delegate this power, be kept open throughout the year,

C. J. D. C.
V.E.—
dated
Septem

and a supply of the commodity for which it is licensed; sufficient to meet the normal demand of consumers, shall be maintained.

Note 1.—This condition does not apply to *tari* licences.

Not of distri exercise within ground of urgent necessity.

(2) Sales shall be made only on the premises for which the licence is granted.

(3) No transfer or sub-licence (whether entire or partial) of the business covered by the shop licence shall be made except with the previous sanction of the licensing authority.

(4) The following opening and closing hours are prescribed:—

	Opening.	Closing.
In Municipal areas ..	} Noon.	7 p.m. 16th October to 15th March.
„ Notified areas ..		
„ Act II of 1914 towns ..		
„ Cantonments ..		
		8 p.m. Rest of the year.
In areas other than the above.	Noon.	Sunset.

Note.—There are two exceptions to this rule, viz., (1) sales may be made at any hour to persons holding a prescription signed by a registered medical practitioner for a supply of the commodity covered by the licence; and (2) the Excise Commissioner may sanction the opening of *tari* shops at sunrise in districts in which the consumption of fresh *tari* is prevalent, provided that no other excisable commodity but *tari* is sold in such shops.

(5) The licensee shall close his shop when ordered to do so by any Magistrate or police officer above the rank of constable, and shall without any order close his shop in the event of a riot or unlawful assembly in the neighbourhood.

(6) The vendor shall not allow any person to conduct sales in his premises unless such person has been previously approved by the Collector and his name endorsed on the licence.

(7) He shall not allow sales to be made by any female except his wife, daughter or other near relation living with him.

(8) The vendor shall not employ any person suffering from any infections or contagious disease for any purpose in his licensed premises.

(9) Sales shall not be made to—

(a) Persons under sixteen.

(b) Railway servants on duty, any police or excise officers (below the rank of police sub-inspector or excise inspector) when in uniform, European vagrants under police custody, insane persons or persons known or believed to be intoxicated.

(c) Soldiers or members of a soldier's family or camp followers, except where such sale is expressly authorised by the Collector.

Proviso.—This prohibition does not extend to the sale of *bhang* to soldiers other than European soldiers.

Note.—The Collector shall only authorise such sale in the case of licensed vendors of country liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the Officer Commanding the cantonment or camp.

and also only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence.

Explanation.—"Soldier" does not include a commissioned officer, member of the Indian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment.

"Camp follower" means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments.

(10) Sales shall be made on payment in cash only.

Note.—In backward tracts payment in grain may be permitted with the sanction of the Board, an entry to this effect being recorded on the licence.

(11) Persons of bad repute shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intoxication, gambling, disorderly conduct and the holding of entertainments or panchayats shall not be permitted on the premises.

(12) No person under the age of 16 (except members of the family of the vendor) shall be permitted to enter the shop during the hours of sale.

FORM G. 1A.

General conditions binding on all retail shops for the sale of foreign liquor.

1. Country spirit shall not be kept on the same premises.
2. If the Excise Commissioner has prohibited the sale of any particular brand of foreign liquor as being unwholesome, that brand shall not be kept or sold under this licence.

3. The sale strength of brandy, whisky and rum shall not be weaker than 25° under proof and that of gin not weaker than 35° under proof. Reduction of strength of spirit, except under the special orders of the Excise Commissioner, is prohibited.

N.B.—Canteen tenants are permitted to store and sell spirituous liquor diluted with mineral water with the permission of the General Officer Commanding.

4. No greater quantity of liquor than two imperial gallons or 12 reputed quart or 24 reputed pint bottles shall be sold to any person at one time.

5. No drug or deleterious substance shall be added to the liquor, nor shall any adulterated or deteriorated liquor be knowingly stored or sold.

6. No transfer or sub-lease (whether entire or partial) of the business covered by the shop licence shall be made, except with the previous sanction of the licensing authority.

7. The licensee shall close his shop when ordered to do so by a Magistrate or a police officer not below the rank of sub-inspector.

8. The licensee shall not employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises.

9. Persons of bad character shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intoxication, gambling and disorderly conduct shall not be permitted on the premises.

Cf. B. O.
V.E.—
dated 1
August

10. The licensee shall receive no other article but money in barter for any excisable article the sale of which is covered by this licence.

11. Sales shall not be made to—

(a) persons under 16 years old,

NOTE.—Breach of this condition is punishable under section 61 and cannot be compounded under section 74 of the Excise Act (IV of 1910).

(b) railway servants on duty,

(c) police officers below the rank of sub-inspector, when in uniform,

(d) excise officer below the rank of excise inspector, when in uniform,

(e) European vagrants under police custody,

(f) insane persons,

(g) persons known or believed to be intoxicated,

(h) soldiers or members of a soldier's family or camp followers, except when such sale is expressly authorised by the Collector.

NOTE.—The Collector shall only authorise such sale in the case of licensed vendors of foreign liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the Officer Commanding the cantonment or camp, and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence.

Explanation.—“Soldier” does not include a commissioned officer, member of the Indian Defence Force when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment.

“Camp follower” means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonments.

NOTE.—Condition 11 (h) does not apply to canteen tenant licences.

12. Bottling and compounding of any liquor are prohibited. The alteration of the original labels under which spirits or fermented liquors have been received is also prohibited.

13. No child under the age of fourteen years shall be employed either with or without remuneration in the licensed premises.

14. Except with the previous permission in writing of the Board of Revenue, no women shall be employed with or without remuneration in the licensed premises.

NOTE 1.—Conditions 13 and 14 do not apply to shop licences for consumption on the premises.

NOTE 2.—Infringements of conditions 13 and 14 are punishable under section 61 and cannot be dealt with under section 64 or 74 of the Excise Act, IV of 1910.

15. The hours for sale of foreign liquor under the various classes of licences shall be as follows:—

(a) Hotel licences At any time to *bona fide* residents.

(b) Restaurant or hotel bar licences. Noon to 11 p.m.

(c) Railway refreshment room or dining car licences. At any time to *bona fide* travellers.

(d) Shop licences for consumption "on and off" the premises. }
 (e) Shop licences for consumption "off" the premises. } As below :—

In Municipal areas	...	} Noon to 7 p. m. from 16th October to 15th March, and to 8 p. m. in the rest of the year.
" notified areas ...	...
" Act II of 1914 towns	...	
" Cantonments ...	...

In areas other than the above... Noon to sunset.

(f) Canteen tennt licences ... Such time as may be fixed by the military authorities.

(g) Occasional licences ... Such time as may be fixed by the Collector.

(h) Theatre bnr licences ... During and till half an hour after a performance, but not later than midnight.

Page 142, Form no. G3. In the heading after the word "year" insert the phrase "for licences granted under the auction system,"

Page 142, Form no. G.3 (a), G.3 (b) and G.3 (c). Insert the following new forms :—
FORM G-3 (a).

Register of demands and collections under the graduated surcharge system for the year—
Serial number—name of shop—kind of shop—tahsil.

Serial number	Name of licence-holder.	Security deposit.		Month.	Monthly licence fees.						Collection.		Balance.	Remarks.
		Amount.	No. and date of treasury receipt.		Description of exposable article.	Quantity issued dur- ing the month.	Amount assess- ed accord- ing to scale.	Date of des- patch of notice of demand.	Amount.	No. and date of treasury receipt.				
1		2	3	4	5	6	7	8	9	10	11	12		
				April ..										
				May ..										
				June ..										
				July ..										
				August ..										
				September ..										
				October ..										
				November ..										
				December ..										
				January ..										
				February ..										
				March ..										
				Total										

N.B.—(1) The entry should be departmental and separate page should be allotted to each shop.

(2) In case of drugs shops entries for *ganja* and *charas* in columns 5 to 7 should be shown together on the main line and for *banda* below it on a fresh line ruled by hand. But where different scales of licence fees apply for *ganja* and *charas*, they should be shown on different lines and assessed separately.

(3) Column 6 should show the quantity in bulk gallons in case of *spirit*, in *seers* and fractions of a *seer* in case of other articles.

(4) Against "band of shop" on the form entry should be shown thus: "entry unit 35 ft. 6 in. country white No. 11. P. 22

Page.	Form no	Amendment or addition.
144	G. 6	In the heading of column 24 <i>substitute</i> "Rs. 23" <i>for</i> "Rs 8-8-0".
144	G. 6A. G. 6B. G. 6C.	<i>After</i> Form G. 6 <i>add</i> the following new forms:—

[illegible]

Register of unadjusted items of payments on account of cost
price of country spirit and drugs

[illegible]



Page.	Form no.	Amendment or addition.																				
165	G. 30	In columns 2 and 4 substitute "35 U. P." for "25 U. P."																				
166	G. 31	In the reference at foot of the form substitute "Rs. 23" for "Rs. 8-8-0."																				
167	G. 32	In Appendix D, column 6 for the heading "Cocaine" substitute "Relating to cocaine."																				
170	G. 36	Appendix H.—Cancel this form.																				
171	G. 37 A, Appendix J.	Insert the following as new Form G. 37 A :— FORM G.-37A. APPENDIX J, <i>Statistics of sales of foreign spirits and fermented liquor under wholesale licences during the year ending 31st March, 19 .</i> Number of licences issued :— <table><tr><th>Particulars.</th><th>Sold to other licensed vendors.</th><th>Sold to the public.</th></tr><tr><td></td><td>Gallons.</td><td>Gallons.</td></tr><tr><td>1. Wines</td><td>..</td><td>..</td></tr><tr><td>2. Spirits other than denatured spirits.</td><td>..</td><td>..</td></tr><tr><td>3. Beer</td><td>..</td><td>..</td></tr></table>	Particulars.	Sold to other licensed vendors.	Sold to the public.		Gallons.	Gallons.	1. Wines	2. Spirits other than denatured spirits.	3. Beer					
Particulars.	Sold to other licensed vendors.	Sold to the public.																				
	Gallons.	Gallons.																				
1. Wines																				
2. Spirits other than denatured spirits.																				
3. Beer																				
171	G. 87 B, Appendix K.	Insert the following as new Form G.37 B :— FORM G.-37B. APPENDIX K. <i>Statistics of sales of foreign spirits and foreign fermented liquors under retail licences during the year ending 31st March, 19 .</i> <table><tr><th>Particulars.</th><th>Sold under shop licences.</th><th>Sold under hotel bar or dak bungalow licences.</th><th>Sold under railway refreshment room or dining car licences.</th></tr><tr><td>1. Number of licences</td><td>No. ..</td><td>No. ..</td><td>No. ..</td></tr><tr><td>2. Wines</td><td>Gallons ..</td><td>Gallons ..</td><td>Gallons ..</td></tr><tr><td>3. Spirits other than denatured spirits.</td><td>..</td><td>..</td><td>..</td></tr><tr><td>4. Beer</td><td>..</td><td>..</td><td>..</td></tr></table>	Particulars.	Sold under shop licences.	Sold under hotel bar or dak bungalow licences.	Sold under railway refreshment room or dining car licences.	1. Number of licences	No. ..	No. ..	No. ..	2. Wines	Gallons ..	Gallons ..	Gallons ..	3. Spirits other than denatured spirits.	4. Beer
Particulars.	Sold under shop licences.	Sold under hotel bar or dak bungalow licences.	Sold under railway refreshment room or dining car licences.																			
1. Number of licences	No. ..	No. ..	No. ..																			
2. Wines	Gallons ..	Gallons ..	Gallons ..																			
3. Spirits other than denatured spirits.																			
4. Beer																			

Page 172, G. 38 Imperial Form no. 1. *Substitute the following for the present form :—*
FORM G. 38.

IMPERIAL RETURN I.—REVENUE.

Name of district.	Country spirits						Country fermented liquors.				Malt liquors				Wines and spirits, (except liquors, other than beer, medicated wines, and commercial spirits.)			
	Duty on distillery spirits.	Receipts from distillery spirits.	Total receipts from distillery spirits.	Receipts from other distilleries.	Receipts from other distilleries.	Receipts from other distilleries.	Receipts from other distilleries.	Receipts from other distilleries.	Receipts from other distilleries.	Receipts from other distilleries.	Receipts from other distilleries.	Receipts from other distilleries.	Receipts from other distilleries.	Receipts from other distilleries.	Duty on wines and spirits manufactured in India.	Receipts from spirits manufactured in India.	Receipts from spirits manufactured in India.	Receipts from spirits manufactured in India.
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total of previous year	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

1. The revenue, if any, derived from excisable articles of different kinds issued to Indian States and foreign countries is shown in italics below the figures relating to British districts, and is not included in these figures.
 2. The figures shown in column 12 include Rs. duty on beer or issued for consumption on by the troops.
 3. The figures shown in column 15 include Rs. duty levied at a reduced rate on spirits issued for consumption on by the troops or military police.
 4. The total receipt shown in columns 2 and 4 include Rs. duty and Rs. licence fees realized under the old distillery system.
 5. The receipts shown in column 6 include Rs. realized under the farming system.
 6. The figures in column 20 include Rs. duty on sales by treasurers and their agents.

Country spirits.				Foreign liquors other than commercial spirits.				Liquors manufactured in India paying duty at tariff rates.				Commercial spirits.			
Issues in Imperial gallons.				Imported liquors.				Spirits in small liquors in Imperial gallons.				Rectified spirits in Imperial gallons.			
Names of district.	At strength of—	At strength of—	At strength of—	Equivalent at London of proof of the total of columns 2, 3 and 4.	Rates of duty.	Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Spirits in small liquors in Imperial gallons.	Rectified spirits in Imperial gallons.	Distilled spirits in Imperial gallons.	Medicated wines in Imperial gallons.		
	2	3	4	5	6	7	8	9	10	11	12	13	14		
1															
Opium and other drugs.															
Name of district.	Issues in score of opium.			Retail price in score of other opium (e.g., Punjab, Hill States, Afghan and Malwa).			Wholesale price of opium to retail vendors.			Average retail price of opium.			Retail sales in score of opium.		
	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
1															
Total
Total of previous year

1. Issues of excisable articles of all kinds to Indian States and foreign countries are in italics below the figures relating to British districts, and not included in those figures.
2. The figures shown in columns 7 to 9 and 11 include—gallons of spirit and—gallons of beer for consumption by troops.
3. The figures shown in columns 10 include—gallons issued free of duty to the Supply and Transport Corps and—gallons issued direct to regiments on payment of duty.
4. The figures in column 15 include—acres issued to treasurers and their agents.

Issues to special permit-holders

.. Gallons L. P.

Page 175. Form G.M.A. Imperial return IV A. Insert the following as a new form:—
FORM G.41A.

IMPERIAL RETURN IV-A.

For the export of exposable articles of different descriptions from and to other British Indian provinces
(a) on payment of duty and (b) in bond.

No. of articles	Imports			Exports				
	Duty-paid		In bond.	Duty-paid.			In bond.	
	From—	Total		To—	Total.	To—	To—	Total.
1	3	4	0	8	7	9	11	13

FORM G 42.

IMPERIAL RETURN V.

[illegible]

Page.	Form no.	Amendment or addition.
180	G.47	<p><i>For conditions under the chart substitute the following:—</i></p> <p><i>Conditions of sales.</i></p> <p>commence:—</p> <ol style="list-style-type: none"> (a) The Collector is not bound to accept the highest or any bid (b) The acceptance by the Collector of any bid is subject to the confirmation of the Excise Commissioner or the Board of Revenue, as the case may be. (c) Every person bidding will be held to his bid, whether it be the highest or not and it will be distinctly understood that any remission of the sum bid will under no circumstances be considered. (d) No person shall be allowed to bid at auction on behalf of another person, unless he holds a written authority from such other person to do so, or such person is present at the auction and authorises or ratifies the bid made on his behalf. (e) A sum equal to one-sixth of the annual fees shall be payable on the fall of the hammer or before the conclusion of the sales of the day and the balance by such instalments as shall be specified in the licence fees, the advance pay. (f) In default of payment of the security instalment at the time of sale, the licence will be re-sold. Should the price offered at the re-sale be less than that tendered at the first sale, the difference will be recoverable from the person who made the higher tender. (g) In districts in which either the farming system or the out-still system is in force, the liquor shall be coloured with sandal wood (<i>lal chandan</i>) the colouring being effected in the process of distillation by means of a bag of sandal wood shavings being placed in the receiver. No liquor not so coloured shall be manufactured or sold in tracts under these systems. (h) Every shop for which a licence is issued shall be kept open throughout the year, except where otherwise specially ordered, and a supply of the commodity for sale of which it is licensed, sufficient to meet (i) notice is given to the farmer, and such enhancement shall take effect only from the beginning of the following financial year. In the event of an enhancement the farmer shall— (1) if the issues of the drug on which the duty is to be enhanced have not exceeded 200 seers in the period of 12 months immediately preceding the giving of the notice, whether under the current lease or under the preceding one, be entitled to a refund

Page.	Form no.	Amendment or addition.
183	G. 51	<p>(2) If the issues for the said period have exceeded 500 seers, he is at liberty to cancel the lease with effect from the date of such enhancement, provided that he gives at least two months' notice in writing to the Collector of his intention to do so or to retain the lease for the period for which it is granted, paying the enhanced rate of duty on all drugs issued after the date from which such enhancement takes effect.</p> <p>In the heading after the word "work" add "for the month of——."</p>

